CANADIAN ASSOCIATION OF UNIVERSITY TEACHERS / ASSOCIATION CANADIENNE DES PROFESSEURS D'UNIVERSITÉ

BULLETIN

caut acpu

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Marcel Masse, Minister of Communications

Copyright Phase Two: Mr. Masse Where are You?

CAUT has invested considerable time and effort working with officials in the Department of Communications and other affected parties to hammer out a compromise on this thorny issue.

In 1988 a compromise was reached balancing the rights and concerns of creators, and education and library users of copyright materials. From our point of view, the centrepiece of this agreement was the inclusion of exemptions for education, science, libraries and the disabled.

Mr. Masse now seems to be ignoring this agreement negotiated so ably and diplomatically by his own officials, most notable of whom was Jeremy Kinsman, Chair of the consultative committees responsible for the final document. Since December, CAUT has been orchestrating a vigorous lobby against this outrageous about-face, and, if volume and tone of correspondence to the Minister is any indication, we have had considerable effect.

The letters printed on page 4 are just a sample of a deluge of correspondence that continues to flow into CAUT offices from groups across the country.

Rumour in Ottawa has it that Mr. Masse intends to bring phase two of the copyright legislation before Cabinet sometime this winter and before Parliament in the spring. The revised proposal will include some exemptions, but which ones and how many, remain unclear. Rumours being what they are, this is no time to let lobbying efforts flag.

CAUT has prepared a set of briefing notes for government members known to be sympathetic to this cause and is offering the government concrete wording for the amendments to copyright now being considered.

La partie II de la loi sur le droit d'auteur : où êtes-vous M. Masse?

Nous faisions remarquer le mois dernier dans la chronique «Le carnet du lobbyiste» que M. Masse, le ministre des Communications, semblait résolu à en finir avec la collectivité universitaire dans de nombreux aspects, dont le droit d'auteur, qui n'est pas le moindre.

Les lecteurs ne sont pas sans se rappeler que l'ACPU a consacré beaucoup de temps et d'énergie, depuis quelques années, à collaborer avec des représentants du ministère des Communications et d'autres parties touchées pour aboutir à un compromis sur cette épineuse question.

En 1988, les intervenants se sont entendus sur un compromis équilibrant les droits et les préoccupations des créateurs ainsi que des utilisateurs dans l'enseignement et les bibliothèques d'oeuvres protégées par un droit d'auteur. Nous estimons que la pièce maîtresse de cette entente était l'inclusion d'exemptions pour l'éducation, les sciences, les bibliothèques et les personnes handicapées.

Or, il semble que M. Masse ait décidé de passer outre à l'entente négociée si habilement et avec tellement de diplomatie par ses hauts fonctionnaires, dont le plus remarquable est Jeremy Kinsman, président des comités consultatifs responsables de l'entente définitive. Depuis décembre, l'ACPU orchestre une vigoureuse campagne de lobbying contre cet odieux volte-face. À en juger par le volume et le ton de la correspondance envoyée au ministre, nous avons eu un impact considérable.

Les lettres reproduites à la page 4 ne sont qu'un exemple de l'avalanche de correspondance qui se déverse dans nos locaux et dont les auteurs viennent des quatre coins du pays.

D'après des rumeurs qui circulent, M. Masse aurait maintenant l'intention de déposer au

suite à la page 4

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In Memoriam

Her many friends in the academic community across Canada have been deeply saddened to learn of the death of Sarah Shorten on January 27. As those who have spoken with her in recent months know, Sarah maintained a lively interest in CAUT and local and provincial faculty association concerns even during her difficult battle with cancer. Her energetic presence will be missed as much as her wise counsel.

Les nombreux amis de Sarah Shorten au sein de la collectivité universitaire de tout le Canada ont appris avec une profonde tristesse son décès le 27 janvier. Comme en témoignent ceux qui lui ont parlé au cours des récents mois, Sarah a continué à s'intéresser vivement aux affaires de l'ACPU ainsi que des associations locales et provinciales et ce, même durant sa longue lutte avec le cancer. Sa présence dynamique autant que ses sages conseils nous manqueront.

Sarah Shorten

B.C. Universities Act Challenge Stalled

Slow response by the B.C. government has stalled a challenge to the International Labour Organization (ILO) against section 80 of the British Columbia Universities Act which denies university faculty access to the province's basic labour legislation.

Last September, at a meeting with CAUT President Bob Kerr and B.C. Faculty Association Presidents, the Honourable Bruce Strachan, Minister of Advanced Education, Training and Technology refused to take action to repeal the offending provision. At the same time, he advised the B.C. faculty associations to proceed with the ILO challenge that CAUT had already filed on their behalf.

However, the ILO had still not received observations from the government when it met in November. Consequently, it found it necessary to postpone consideration of the case.

The government seems to be trying to avoid the embarrassment of international attention as the date for an election draws near. Clearly an election provides the best hope for B.C. faculty to gain the same basic protections and rights under labour law as faculty in other provinces.

The NDP has given the provincial faculty federation, CUFA/BC, a clear commitment to repeal section 80 and restore the rights of faculty. As the NDP labour critic, Barry Jones, pointed out, "an election in British Columbia may obviate the necessity of an appeal" to the ILO.

As we went to press we were informed by the ILO that they had just received the B.C. government response.

Comments? Questions?

The Editor invites letters, articles, and suggestions from readers. Letters of more than 300 words will be edited for reasons of space. Write, telephone or fax:

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MARCH – JUNE 1991

Issue	Deadline
March	February 14
April	March 14
May	April 15
June	May 14

Des Questions?

La rédactrice en chef invite les lecteurs à lui écrire ou à lui soumettre des commentaires ou des suggestions. Les lettres doivent être brèves mais la rédactrice en chef se réserve le droit de les modifier pour des raisons d'espace. Veuillez communiquer avec:

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DATES DE TOMBÉE DES ARTICLES
DU *BULLETIN* DE MARS À JUIN 1991

Numéro	Date de tombée
mars	14 février
avril	14 mars
mai	15 avril
juin	14 mai

President's Message
Le mot du président

The Trouble with Student Fees

"Raise the fees... make the students pay" has, for some, become a knee-jerk solution to the deepening crisis in university funding. Some try to dress up this position by arguing that additional funding would help to improve the quality of university education. More commonly the demand for higher student fees is a last ditch cry of desperation in the face of a recalcitrant government's refusal to deal with the crisis in university funding.

In the mid-1980's CAUT extensively reviewed the question of student fees and concluded that eliminating fees was the best policy. A similar review conducted by OCUFA last year in Ontario came to the same conclusion.

Recent developments, however, do not auger well for the CAUT position. After freezing student fees for many years, the Quebec government has been escalating fees greatly over a relatively short period of time. In several other provinces, where fees have already been rising over time approximately at the rate of inflation, there have been proposals for greater increases emanating from both government and the private sector. In Nova Scotia there has been talk of imposing substantially higher fees on out-of-province students.

University administrators have often taken the lead in advocating fee increases. In Quebec, university presidents were major supporters of the plan to quickly escalate fees. In Ontario shortly after the election of an NDP government, whose party policy has long been in favour of phasing out fees, the university presidents launched a major campaign in support of increased fees.

In some instances faculty have climbed on the bandwagon. It seems timely, therefore, to recall the rationale for CAUT's view that fees should be eliminated.

Education is a public good which ought to be available to all who have the ability and desire to obtain it. While fees may not be a major deterrent for most students, at least at the levels currently existing in Canada, they do have a negative impact on access. This is particularly true for the economically disadvantaged who face, not only the problem of financing fees and other student expenses, but also the economic pressure to seek employment at the earliest opportunity.

The benefits of a higher education are not limited to the individuals who actually attend university. On the contrary, society as a whole gains from the education of its citizens. Society as a whole should therefore pay.

If fees were eliminated, students would still be making a large contribution in the value of the time they contribute in obtaining a university education. Even if this time is valued only at the minimum wage, it is comparable to what government pays.

President Robert W. Kerr / Le président Robert W. Kerr

Proposals for higher fees are usually accompanied by suggestions that the grants and loans for the needy should, of course, be increased. But will this happen, or to the extent that it happens, will it be adequate? I fear not.

Many of the same interest groups who are calling for higher fees are also demanding further cuts in social programs such as education. Although there have been some exceptions, government has regularly been getting away with indexing such programs below the rate of inflation. Government has not hesitated to adopt new ways of eroding such programs, as when the federal government recently imposed a 3% tax on student loans to help it bring the goods and services tax down from 9% to 7%.

To the extent that individuals gain economically from having obtained a university education, the fair way to exact an appropriate contribution is through a truly progressive general tax system. This makes it more *likely* that the contribution will indeed be commensurate with the benefits received. University education should be funded through such a tax system, not on the basis of "who has, gets" under a user pay system.

Le casse-tête des frais de scolarité

Pour certains, les déclarations du genre «Haussons les frais de scolarité» ou «faisons payer les étudiants» deviennent des solutions-réflexe à la profonde crise du financement des universités. D'aucuns tentent de camoufler ce point de vue en prétendant que des crédits supplémentaires contribueraient à améliorer la qualité de l'enseignement universitaire. De manière plus générale, ces hausses des frais de scolarité que l'on revendique sont l'ultime cri de désespoir face à l'entêtement du gouvernement à ne pas régler la crise du financement universitaire.

Vers le milieu des années 1980, l'ACPU a revu en profondeur la question des frais de scolarité et a conclu que leur suppression était la meilleure stratégie à suivre. L'Union des associations des professeurs d'université de l'Ontario (UAPUO) a mené une étude semblable qui a donné les mêmes conclusions.

Toutefois, des mesures récentes ne présagent rien de bon en ce qui concerne la position de l'ACPU. En effet, après avoir gelé pendant des années les frais de scolarité, le gouvernement du Québec les a beaucoup augmentés dans un temps relativement court. Dans plusieurs provinces, là où l'on hausse déjà les frais au rythme de l'inflation, tant le gouvernement que le secteur privé ont proposé de les augmenter davantage. En Nouvelle-Écosse, notamment, il a été question d'imposer des frais nettement plus élevés aux étudiants des autres provinces.

Les administrateurs sont souvent à la tête des revendications des hausses des frais de scolarité. Au Québec, par exemple, les recteurs d'université étaient les principaux ténors du projet d'augmentation rapide des frais. Par ailleurs, en Ontario, peu de temps après l'élection du gouvernement néo-démocrate, dont le parti favorise depuis longtemps le retrait progressif des frais de scolarité, les recteurs d'université ont mené une importante campagne en faveur d'une hausse.

Dans certains cas, des professeurs se sont joints au mouvement. Il semble donc opportun de rappeler les motifs à l'appui de la position de l'ACPU selon laquelle il faudrait éliminer les frais de scolarité.

L'instruction est un bien public qui doit être accessible à toutes les personnes qui ont la capacité et le désir de l'acquérir. Pour la majorité des étudiants, les frais de scolarité ne sont peut-être pas un obstacle majeur, du moins aux niveaux actuels au Canada. Ils ont toutefois un effet négatif sur l'accès aux études. Cela est particulièrement vrai pour les étudiants financièrement défavorisés qui font face non seulement au problème d'assumer les frais de scolarité et d'autres dépenses liées aux études mais qui doivent aussi affronter des pressions économiques les poussant à chercher du travail à la première occasion.

Les avantages des études postsecondaires ne se limitent pas aux personnes qui fréquentent l'université. Au contraire, la société dans son ensemble, profite de l'instruction de ces citoyens. Par conséquent, il revient à la société dans son ensemble de payer.

suite a la page 5

What Mr. Masse's about-face would mean: Some highlights

- 95% of the world's science is produced outside Canada, and much of it is published in the United States, where it is legal to make copies of articles without breaching the copyright law. Forcing Canadian scientists to seek out the written permission of the copyright holder, wherever he or she lives in the world, and then paying them a royalty when their competitors in the United States are not required to do so, would place Canadian science, engineering and medicine at a serious competitive disadvantage.
- Forcing libraries to obtain the written permission of the copyright holder before xeroxing an article and sending it by inter-library loan will result in the virtual collapse of the inter-library loan system between universities.
- Full participation by disabled students requires programs in colleges and universities to copy and transform scientific and scholarly literature into braille, text enhancement, tape or other technological devices or modes of communication. If this material is not exempt from copyright, all university and college programs will be saddled with serious bureaucratic and royalty costs and disabled students will face inordinate delays in getting access to course materials.

Dear Mr. Masse:

It has recently come to our attention that Phase II of the Copyright Act will be presented to Cabinet in the very near future. It is also our understanding that there is no exemption in the Act as it now stands for persons with disabilities. As Dean of Students and Coordinator of Services for Students with Special Needs at the University of Winnipeg, we urge you to ensure that the Act contains a full exemption for persons with disabilities.

As you must be aware, most material used in post-secondary educational institutions is in the written format. It is essential that students who are blind or have visual impairments, who have physical impairments which make it impossible for them to manipulate "pages", or who have learning disabilities which necessitate the use of auditory input, have access to material in the appropriate format: *timely* access, without undue and unfair financial implications. If students were to have to undergo long delays in obtaining copyright we would, realistically speaking, be denying them their right to an education.

Dr. L. Didow
Dean of Students
University of Winnipeg

Dear Mr. Masse:

For several years the Learning Disabilities Association of Canada has made representation to the Federal government regarding exemption for persons with learning disabilities in accessing alternative forms of printed materials.

We urge you, Mr. Masse, to include provisions in Phase II of the Copyright Act to ensure that these persons have access to printed materials in alternative forms. It is, after all, their human right in order to pursue their educational options or to improve their quality of life. It is so little to ask.

Colette Trent
President
Learning Disabilities Association of Canada

Dear Mr. Masse:

We are writing on behalf of the British Columbia College and Institute Library Services Clearinghouse for the Print Impaired (CILS) to urge you to include in Phase II of The Copyright Act, full exemption for materials produced in alternate formats for persons with disabilities.

In the past six months our service has provided educational materials for more than 100 British Columbians in college and adult basic education programs. This figure does not include the K-12 or university populations. Extrapolating from this we can only conclude that thousands of print impaired young Canadians are being short-changed. At last there is an opportunity to improve this situation by ensuring that the law no longer erects barriers to education. Please include an exemption clause in The Copyright Act.

Mary Ann Epp, Coordinator
Phyllis Mason, Library Assistant
British Columbia College and Institute Library Services Clearinghouse for the Print Impaired (CILS)

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La partie II : *suite de la page 1*

cabinet la partie II de la loi sur le droit d'auteur au cours de l'hiver. Le projet révisé prévoirait quelques exemptions. Nous ne savons pas toutefois lesquelles ni leur nombre. Le moulin à rumeurs étant ce qu'il est, nous devons mener la lutte jusqu'au bout. L'ACPU a rédigé une série de notes d'information à l'intention des députés qui sont sympathiques à notre cause. Nous offrons en outre au gouvernement un libellé concret pour les modifications à la loi sur le droit d'auteur présentement à l'étude.

L'ACPU et le droit d'auteur : Notre position

Les membres de l'ACPU produisent et consomment des oeuvres protégées par le droit d'auteur. Notre position à ce sujet représente donc un équilibre sensé entre les intérêts des deux groupes.

Notre position sur le droit d'auteur consiste en **cinq points principaux** :

- Nous nous opposons à toute exemption générale qui permettrait la reproduction multiple d'oeuvres protégées par un droit d'auteur pour la classe sous prétexte que les créateurs devraient être payés pour l'utilisation de leurs oeuvres.
- Nous estimons que des exemptions pour les chercheurs, les bibliothèques et les personnes handicapées sont absolument essentielles. Ces exemptions devraient comprendre :

— Une exemption lorsqu'un chercheur (ou un bibliothécaire pour le compte d'un chercheur) reproduit en un seul exemplaire un article tiré d'un périodique scientifique, savant et technique. Cette exemption permettrait au système de prêts entre les bibliothèques de fonctionner librement.

— Une exemption complète pour le travail pédagogique et de recherche que les organismes à but non lucratif effectuent à l'intention des personnes handicapées.

— Une exemption permettant aux bibliothèques de réparer des livres, de protéger ceux qui sont épuisés et de prêter des copies d'oeuvres rares et fragiles.

— Une exemption pour permettre la reproduction manuelle d'oeuvres en classe, l'usage de citations dans les examens, l'interprétation de pièces de théâtre en classe et de faire jouer l'enregistrement de morceaux de musique dans certaines circonstances.

— Une exemption limitée permettant uniquement l'utilisation d'émissions en direct ainsi que l'usage d'émissions d'affaires publiques et de nouvelles enregistrées en dehors des ondes.

En bref, nous acceptons les exemptions du compromis obtenu en 1988 par les sous-comités relatifs à l'éducation et aux bibliothèques mis sur pied par le ministère des Communications.

- Nous préférerions des exemptions plus généreuses mais nous sommes disposés à faire des compromis dans l'intérêt d'une entente généralement sensée.
- En outre, l'ACPU estime que la loi sur le droit d'auteur devrait prévoir une exemption pour tout le travail à but non lucratif des organismes de charité offrant des services à des personnes handicapées.
- Enfin, nous recommandons que les documents que générera l'administration de la loi soient accessibles électroniquement.

Dear Mr. Masse:

On behalf of the membership and executive of the Quebec Federation of the Blind Inc. — a consumer organization dedicated to serving the needs of visually impaired Canadians, I am writing to strongly advocate that Phase II of the Copyright Act include a full exemption for persons with disabilities. At a time when both the Canadian and provincial governments are encouraging private business, education and the social services to remove both the physical and attitudinal barriers against persons with disabilities, I am apalled that the Minister of Communications would table so regressive an act.

Earl Paris
President
Quebec Federation of the Blind Inc.

Signification du volte-face de M. Masse : points saillants

- 95 % des publications scientifiques mondiales sont produites à l'extérieur du Canada. Les États-Unis, où la reproduction multiple d'articles est légale, en publient une bonne partie. Si l'on oblige les scientifiques canadiens à demander à un détenteur d'un droit d'auteur l'autorisation écrite d'utiliser son oeuvre, peu importe le pays où il vit, et à lui verser des redevances lorsque leurs concurrents américains ne sont pas tenus de le faire, on défavorise sérieusement la science, le génie et la médecine canadiennes au point de vue concurrentiel.
- Si l'on oblige les bibliothèques à obtenir d'un détenteur de droit d'auteur son autorisation écrite avant de photocopier un article et de le prêter à une autre bibliothèque, l'on assistera à l'effondrement **du système de prêts entre bibliothèques universitaires.**
- Pour que les **étudiants handicapés** participent pleinement à l'activité universitaire, les collèges et les universités doivent se doter de programmes qui permettent de reproduire et de transposer des ouvrages scientifiques et savants en braille, à améliorer des textes, à les enregistrer ou à utiliser d'autres technologies de communication. Si ces oeuvres ne sont pas exemptées de droit d'auteur, tous les programmes des universités et des collèges seront aux prises avec des frais de redevances et d'administration importants. En outre, les étudiants handicapés feront face à des retards excessifs pour obtenir du matériel pédagogique.

Monsieur le Ministre,

On m'a récemment informé que la deuxième phase de la législation en matière de droit d'auteur, que vous présenterez bientôt au Parlement, ne comportera pas d'exemptions aux fins de l'enseignement et de la recherche. Si ces informations sont exactes, je tiens à vous exprimer ma plus profonde inquiétude quant aux répercussions que cela pourrait avoir sur la réalisation de la mission même de l'Université.

Votre ministère s'est montré sensible à ces besoins en créant un comité consultatif chargé de proposer les exemptions souhaitables. Un consensus a été établi à ce sujet à l'issue de nombreuses rencontres. Un porte-parole de votre ministère a même précisé, dans une lettre récente de juillet 1990, les exemptions qui seraient incluses dans la deuxième phase de la législation actuellement en préparation.

Je m'étonne donc beaucoup du revirement de votre ministère en cette matière. Les exemptions proposées ne sont pourtant pas exagérées et sont d'ailleurs présentes dans les législations de plusieurs pays.

J'espère que la deuxième phase de la loi sur le droit d'auteur saura éviter ces écueils en énonçant de façon claire et transparente les exemptions qui ont déjà fait l'objet d'un large consensus dans les milieux concernés.

Le Recteur,
Michel Gervais
Université Laval

Le mot du président

Suite de la page 3

En éliminant les frais de scolarité, les étudiants continueraient de contribuer considérablement à la valeur du temps qu'ils consacrent à l'acquisition d'une formation universitaire. Même si ce temps ne s'évalue qu'au salaire minimum, il se compare à ce que le gouvernement paie.

En règle générale, les projets de hausse de frais de scolarité s'accompagnent de suggestions visant à augmenter, bien entendu, les bourses et les prêts pour les étudiants nécessiteux. Est-ce que cela va se réaliser? Le cas échéant, est-ce que cela sera suffisant? J'ai bien peur que non.

Nombre des groupes d'intérêt revendiquant des frais de scolarité plus élevés exigent également de réduire davantage les crédits des programmes sociaux comme l'éducation. À quelques exceptions près, le gouvernement s'en est toujours sorti en indexant ces programmes au-dessous du taux d'inflation. Le gouvernement n'hésite pas à adopter de nouveaux moyens pour diminuer ces programmes. À preuve, le gouvernement fédéral a récemment imposé une taxe de 3 p. 100 aux prêts d'études pour que la taxe sur les produits et services passe de 9 p. 100 à 7 p. 100.

Dans la mesure où les gens profitent financièrement d'une formation universitaire, la façon juste d'exiger une contribution suffisante est de mettre en oeuvre une taxe vraiment progressive et générale. Il est plus probable que la contribution sera ainsi proportionnelle aux avantages reçus. Il faut subventionner une formation universitaire au moyen d'un régime fiscal du genre et non pas en fonction d'un système d'utilisateurs qui paient pour ce qu'ils reçoivent.

CAUT and Copyright: Where We Stand

CAUT members both produce and consume copyright materials. Thus our position on the issue represents a reasoned balance between the interests of these two groups.

Our position on copyright comprises **five key points:**

- We oppose any general exemption which would permit multiple copying of copyright materials for classroom use, arguing that creators should be paid for the use of their work.
- We believe that exemptions for the research community, research libraries and the disabled are absolutely essential. These exemptions would include:

— an exemption when a researcher (or a librarian on behalf of a researcher) makes a single copy of an article in a scientific, scholarly or technical periodical. This permits the functioning of the inter-library loan system;
— a complete exemption for the educational and research work of non-profit organizations for the disabled;
— an exemption to permit libraries to repair books, secure those that are out of print and circulate copies of rare and fragile material;
— an exemption to permit manual copying in the classroom, the use of quotations in examinations, the performance of plays in the classroom, and the playing of recorded music under certain circumstances;
— a limited exemption to permit the use of live broadcasts, off-air taping of news and public affairs broadcasts but not other broadcasts.

In sum, we accept the 1988 compromise on exemptions worked out by the educational and library subcommittees set up by the Department of Communications.

- We would prefer more generous exemptions, but CAUT has been willing to compromise those possibilities in the interests of obtaining an acceptable and workable agreement.
- CAUT also believes that provisions should be made in the copyright act to exempt all the non-profit work of registered charities who are involved in providing services to the visually impaired and the learning disabled.
- Finally, we recommend that the material generated through the administration of the legislation be accessible electronically.

Status of Women Committee Column
Chronique du comité du statut de la femme

By Penny Alderdice (Memorial), Person Chairing, Status of Women Committee

Open letter to the Honourable Mary Collins, Minister Responsible for the Status of Women, from the Status of Women Committee.

We regret that circumstances prevented you from meeting with us in January. We trust that, as Associate Minister of National Defence, you were nevertheless deeply involved in efforts to find a peaceful resolution of the crisis in the Middle East.

Our committee extends our congratulations to you, as Minister Responsible for the Status of Women, for your efforts leading to the recent announcement by the National Research Council of the new Science and Engineering Training Program for Women. We also appreciate your work in the formation of a Royal Commission on Reproductive Technologies.

Nevertheless, as you have emphasized in many speeches and interviews, much work remains in improving women's status in Canada. We urge you to continue to work for the following objectives in particular:

— the creation of a centre of excellence for research and study on violence within the family, and violence against women;
— the restoration of full and permanent funding to women's programs, centres, shelters and publications;
— the re-introduction of federal childcare legislation;
— guarantees of women's unrestricted access to safe, legal abortions.

Further, we ask that you initiate an official progress report on the implementation, twenty years later, of the recommendations of the Royal Commission on the Status of Women.

Last October at the meeting of Commonwealth Ministers of Women's Affairs, the Prime Minister said: "the goal of the Government of Canada is gender equality," and "this government... is determined to do better" on a wide range of issues, from pay equity to daycare to violence against women. We respectfully ask that you remind Mr. Mulroney of those words.

In conclusion, we wish to remind you that underfunding universities especially hurts disadvantaged groups, including women, who have traditionally had restricted access to the full range of opportunities in post-secondary education. Therefore, we expect you to work to persuade your cabinet colleagues to reverse the actions of the federal government which have contributed to the chronic underfunding of Canadian universities.

Mary Collins, Minister Responsible for the Status of Women

Par Penny Alderdice (Université Memorial), présidente du comité du statut de la femme

Lettre ouverte à l'honorable Mary Collins, ministre responsable de la Condition féminine, de la part du Comité du statut de la femme.

Nous regrettons que vous n'ayez pu nous rencontrer en janvier. Nous croyons comprendre que, en votre qualité de ministre associée à la Défense nationale, vous avez consacré un temps considérable aux efforts déployés pour dénouer pacifiquement la crise au Moyen-Orient.

Notre comité vous félicite, en tant que ministre responsable de la Condition féminine, du travail accompli et qui a abouti à la création du nouveau Programme de formation en sciences et en génie destiné aux femmes, du Conseil national de recherches, annoncé récemment. Nous vous sommes en outre reconnaissantes de votre participation à la mise sur pied de la Commission royale sur les technologies de la reproduction.

Comme vous l'avez si bien souligné dans nombre d'allocutions et d'entrevues, il reste cependant beaucoup à faire pour améliorer la condition des femmes au Canada. Nous vous recommandons instamment de maintenir la poursuite des objectifs suivants en particulier :

— la création d'un centre d'excellence pour la recherche et l'étude sur la violence familiale et contre les femmes;
— le rétablissement d'un financement total et permanent des programmes, des centres, des refuges et des publications pour les femmes;
— la réintroduction de la loi fédérale sur les services de garde;
— des garanties pour accorder aux femmes le droit à l'avortement légal et sûr sans restriction.

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le Gouvernement du Canada visait l'égalité entre les sexes et qu'il était déterminé à faire mieux sur une gamme de questions, de l'équité salariale aux services de garde en passant par la violence contre les femmes

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De plus, nous vous demandons d'entreprendre un rapport d'étape officiel sur la mise en oeuvre des recommandations de la Commission royale sur la condition féminine vingt ans après.

En octobre dernier, lors de la rencontre des ministres des affaires féminines du Commonwealth, le premier ministre a déclaré que le Gouvernement du Canada visait l'égalité entre les sexes et qu'il était déterminé à faire mieux sur une gamme de questions, de l'équité salariale aux services de garde en passant par la violence contre les femmes. Nous vous demandons respectueusement de rappeler cette déclaration à M. Mulroney.

Pour conclure, nous aimerions vous rappeler que le sous-financement des universités touche en particulier les groupes défavorisés, dont les femmes, à qui on a toujours restreint l'accès à un éventail de choix de programmes d'études postsecondaires. Nous nous attendons donc à ce que vous veilliez à convaincre vos collègues du cabinet d'annuler les mesures du gouvernement fédéral qui ont contribué au sous-financement chronique des universités canadiennes.

CAUT's University Governance Commission

The Relationship between Universities and the State

The Commission will commence its deliberations in the coming months with a fundamental philosophical issue — the relationship between universities and the state — because views on this point will, clearly, shape responses to the remaining issues to be considered.

The Canadian academic community generally seems to favour the maximum of autonomy for universities. If that is indeed the view of most members of the academic community, then the question becomes how can we best reconcile the maximum autonomy with the necessary accountability to the citizens and taxpayers of the country.

The fundamental question to be addressed, therefore, is:

*What is the interaction between **federal and provincial legislation, regulation and statutes** and their effect on governance?*

Are there significant differences in the legislation in various provinces? Do these yield substantially different results for governance?

Are there particular forms of legislation — or parts of it — which associations in other jurisdictions may wish to adopt?

Written submissions on this question, as well as those that follow, are sought from all provincial and local associations, as well as from any other interested parties. Deadline for receipt of submissions is March 30, 1991.

Please address all documentation to the Governance Commission Secretary, Mr. Robert Moore at the CAUT offices in Ottawa.

A) The Relationship between Universities and Business

Institutional Structures

Many provincial governments as well as the federal government believe their mandate from the voters includes a role for the universities. Conservative governments tend to favour the free enterprise model which presupposes a lesser role for the state and a larger role for private enterprise. This, in turn, means that institutions funded by the state, including universities, should rely more on private funding.

In addition to exhortation, the government can encourage this in a number of ways: by reducing government grants; by funding university/business co-operation through devices such as co-op education programs, matching grants for research or privatization; by stimulating, directly or indirectly, the growth of schools of business administration and research in business administration.

These kinds of arrangements have been much in the air during the 1980s and CAUT has produced a document on university/business relations.

*i) Are such **university/business relationships** inherently healthy, neutral or pernicious for the universities? What effect have they had on university governance? Does this depend on the type of program or structure put in place?*

If it depends on the particular progmms and structures, do you have views on what would be healthy and what would be pernicious?

Has the government in your province created any structures to implement such policies? If so, what is the result?

How do your members view these developments and is there any difference between the majority view and any faculty heavily involved in relations with business?

ii) Privatizing Universities:

Some politicians and commentators would prefer to see the universities privatized, arguing that this is the only way they can be truly independent of the state.

Do you agree? If yes, how would this be done? If no, what are your reasons?

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the question becomes how can we best reconcile the maximum autonomy with the necessary accountability to the citizens and taxpayers of the country

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B) University Research: Basic or Applied?

Conservative, liberal and social democratic governments and parties all seem to agree that research is crucial for the economic growth of the country. Many governments argue that the funding for research is not infinite and thus some of it must be targeted.

Few would state that independent research should be abolished, but most seem to think that they have the right as a democratically elected government to specify that some of their funds will be used to back research in areas they conceive of as being central to the economic interests of the province or the country. They frequently cite the close collaboration between government, industry and education in Japan as justification for this.

The chosen vehicle may be the provincial or federal research council or it may be the targeting of capital and operating funds to increase the scope of engineering, computer science, business administration and science faculties.

*i) Does the government in your province encourage **research in universities related to the economic development and trade policies of the government?** If yes, whnt vehicles do they use? Do you favour, oppose or wish to modify these policies? If the latter, what modifications would you want?*

What is the impact on the universities, and in particular, on their governance?

Should governments encourage or fund such economic, scientific and technological research in the universities or should such research be done by government itself or private sector think-tanks? If the latter, how far would you and your members go in transferring applied research out of the universities — agriculture? forestry? engineering? medicine? nursing?

Many provinces have provincial research councils or the equivalent.

ii) Is the mandate of the research council or the equivalent in your province to improve the economic competitiveness of the province? How does this impact on the university, its research and its governance? If the mandate is different, what is it and how does it affect the universities?

Many government departments in both the federal and provincial governments contract with universities or their faculty to undertake research projects as distinct from grants from MRC, NSERC, and SSHRCC and their provincial equivalents.

iii) In your opinion are these contracts useful to the universities and to the community? Do they impinge on university autonomy and governance in any significant way? Are there any rules at your university governing such contracts — secrecy, conflict of interest, ouerheads, etc? If so, please send us a copy. Should there be rules and, if so, what should they be?

C) University Research and Government Agendas: Co-option or Co-operation?

Liberal and social democratic parties tend to think that universities should play a role in terms of their reform agendas whether in the form of research or in the application of these policies. They tend to think that their governments have the right both to encourage and to use government funds to promote their agenda whether it be in relation to the concerns of women, natives, trade unions or cultural objectives.

For example, the Trudeau government created five federally funded chairs of women's studies. The current Conservative federal government has funded centres of excellence in aging and on refugee policy. CAUT has called for a centre of excellence to study family violence and violence against women.

Liberal or social democratic provincial governments might want to spend more money on questions of access for native students or equity for women or student services or to promote labour studies as distinct from management studies; in a tight money situation, however, these expenditures might imply less money for the traditional research concerns of the faculty.

i) Have you had experience of such policy initiatives in your province? What are they and what are the results? Is there an impact on university governance?

If such policy initiatives were forthcoming in your province, would you consider them legitimate? Does it depend on the structure and purpose of the program? If so, which would be proper and improper structures?

If you think such initiatives illegitimate, do you think that the faculty associations should oppose them?

Many governments consider that their agendas can only be realized by imposing regulations — sometimes on society in general and sometimes on the universities in particular— to cover a host of matters ranging from equity, human rights, Canadianization and fair employment standards to health and safety, toxic wastes and research on human sources.

ii) How have such provincial regulations affected the functioning of the universities in your province? For better or for worse? Would you change any of them? Would you make them tougher or less restrictive? If so, how?

Do you think that universities should be exempt from any of these regulations on the grounds that they should decide these matters internally? If so, which ones? What about federal regulations?

D) Provincial Grants Commissions

The provinces have experimented with a variety of structures to link the government and the universities for the purposes of general funding and accountability. Many have been derived from the old British university grants commission and were sometimes justified on the grounds that by providing the bureaucratic structure to do the job, such structures also served as a buffer between the universities and the provincial government, resulting in greater autonomy for the universities.

Others argue that such commissions merely allow the minister to escape responsibility for the actions of the government, i.e. they act as a buffer for the government rather than for the universities.

Moreover, grants commissions have varying degrees of power: some can merely recommend, whereas others decide.

*i) Is there **a provincial or regional grants commission in your province?** If yes, are*

continued on page 8

Governance Commission continued from page 7

you satisfied with the way it functions? Would you make any changes?

How independent is the commission? Does the government listen to its advice? Do you think it blocks you from effective provincial lobbying? Does it serve the public interest?

If your province has abolished your grants commission, did it make a difference whether for better or worse?

In provinces without grants commissions, how detailed is the control of the province and how does it extend to line items in the budget?

Some grants commissions have a responsibility to co-ordinate the delivery of certain programs, particularly those at the graduate level and in professional schools. In other provinces separate structures have been created to do this. The purpose has usually been to try to ensure that no unnecessary duplication of scarce resources occurs and to ensure that proposed graduate and professional schools deliver a quality education.

ii) If you have such structures in your province or region, do they work? Would you change them? If so, how?

Does this co-ordination activity extend to the undergradnate level? Should it?

E) Specialized Roles for Universities: "Teaching only" Universities

The Thatcher cabinet argued that the government should explicitly mandate different roles for British universities since there was not enough money for all of them to be major research institutions.

In Canada, this translates into suggestions that certain universities should be designated as "teaching only". In British Columbia a variant of this is the suggestion that most undergraduate teaching be done in community colleges where it can be done much more cheaply (limit the need for students to move and live in residences, have larger classes and higher teaching loads, and decrease spending on libraries and labs).

i) Would you favour developments on these lines? Why or why not? Are such developments occurring or being discussed in your province?

F) Auditing University Books: Public or Private?

All universities audit their accounts, usually through private accounting firms. In some provinces the provincial auditor also can and does audit certain university accounts.

i) Do public audited accounts provide the taxpayer with enough information so they can be assured that their taxes are being spent wisely? If not, what would you do differently?

Should the line budget and audit be public? If yes, should this include salaries?

Do you think that the university accounts should be audited by the provincial auditor? If not, why not?

For many years the federal Auditor-General has argued that public accounting should not merely record whether the books balance and whether anything dishonest happened but should also state whether the public received value for their money.

ii) Should this style of auditing be applied to universities? If not, why not?

G) Who Should Fund University Research? The Federal Government? The Provinces?

The federal government has long had an extensive program of financial support for university research through MRC, NSERC, and SSHRCC.

i) Should both the federal government and the provinces be engaged in the support of university research? Why or why not?

Is there sufficient coordination between the federal and provincial research councils in your province?

Do you think the federal research councils do a good and useful job? Do they impinge on university autonomy? Should they impinge more, for instance by favouring non-traditional areas of research such as women's studies?

Do you favour or oppose such developments as the federal centres of excellence? Why or why not? Do you think they impinge on university autonomy or governance?

If you are opposed to centres of excellence, do you think CAUT should have opposed them even if it meant that the money would have been lost to the university community?

H) Organizational Alternatives

The American Experience

In some states in the United States, governments have opted for different models for public higher education. The state of New York created the multi-campus State University of New York (The Université du Québec has a somewhat similar structure). In California, that state has created several different streams of multi-campus systems — the University of California, the State University of California and the community colleges.

i) Would you like to see any of these structures adopted or extended in your province? For example, the University of Nova Scotia or the University of Hahfax or the University of Northern Ontario?

If so, which ones and why?

Should the Commission look at these as possible models?

The European Experience

In many Western European countries, the university system is a much centralized department of state, and the faculty tend to be de facto or de jure civil servants. Some argue that faculty would be better off in terms of salary and pension as civil servants.

ii) Would you favour a model in your province along these lines? If so, why?

Other Alternatives

Many countries structure the relationship between the universities and the state differently than Canada.

iii) Are you aware of university/state structures in any foreign country which you think are superior to those in your province or in Canada as a whole? If so, which countries? Which structures?

If you are not prepared to recommend any such arrangements, are there particular structures in certain states that you would like to see compared with the Canadian experience? If yes, please be as precise as possible, since the Comuission has limited resources and cannot undertake a general international survey.

I) Who Should Control Student Fees? Government or the University?

In many provinces the provincial government effectively controls the fee level charged by universities.

i) How are the student fees set in your province? Should the provincial government de facto or de jure set the fees? If not, should universities be free to charge what they think the market should bear?

If universities are free to set their own fees, how will provincial governments be able to control the cost of their student aid programs?

If, like CAUT and OCUFA, you favour the abolition of fees, should this be by act of the provincial government or by the choice of each university?

"Can Mr. Smith call you back? He's chairing an important meeting..."
Make your move.
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PARTICIPACTION

Dana Porter Arts Library, The University of Waterloo

La Commission sur la direction des universités de l'ACPU

Les relations entre les universités et l'État

Les commissaires ont eu leur première séance avec le Conseil de l'ACPU lors de l'assemblée ordinaire tenue à la fin de janvier. Au cours de la même fin de semaine, ils ont rencontré des représentants d'autres organismes qui ont accepté d'émettre leur point de vue.

Pendant cette première rencontre, on a discuté d'une question philosophique et fondamentale, à savoir les relations entre les universités et l'État. Les opinions émises sur ce point façonneront, de toute évidence, les réponses aux autres questions à l'étude.

Au Canada, le monde de l'enseignement semble généralement favoriser l'autonomie maximale des universités. Si la majorité des professeurs partagent effectivement ce point de vue, alors la question prend la forme suivante : comment peut-on le mieux concilier le principe d'autonomie maximale des universités et l'obligation de celles-ci de rendre compte aux citoyens et aux contribuables canadiens.

Les discussions entre les commissaires et les membres du Conseil furent animées et d'une grande portée. Ils se sont penchés sur les questions suivantes :

Quel lien y a-t-il entre les lois, les règlements et les statuts provinciaux et fédéraux, et comment influent-ils sur la direction des universités?

Les lois varient-elles beaucoup d'une province à l'autre? De quelle façon influent-elles sur la direction des universités?

Existe-t-il des formes particulières de lois (ou de parties de lois) que les associations oeuvrant dans d'autres provinces aimeroient adopter?

Les commissaires invitent les associations provinciales et locales, ansi que d'autres parties intéressées, à soumettre des mémoires sur le sujet. Les mémoires doivent leur parvenir au plus tard le 30 mars 1991.

Veuillez adresser toute documentation au secrétaire de la Commission sur la direction des universités, M. Robert Moore, au bureau de l'ACPU, à Ottawa.

A) Les relations entre les universités et l'entreprise privée

L'infrastructure institutionnelle

Le gouvernement fédéral et la plupart des gouvernements provinciaux jugent que le mandat dont ils ont été investis par les électeurs comprend le contrôle des universités. Les gouvernements conservateurs tendent à croire que le modèle de la libre entreprise accorde plus d'importance à l'entreprise privée qu'à l'État. Ainsi, les établissements subventionnés par l'État, tels que les universités, devraient compter davantage sur le financement provenant d'organismes privés.

Le gouvernement peut exhorter les universités à suivre cette ligne de pensée, mais il peut aussi y arriver en diminuant l'octroi des subventions et en finançant des programmes coopératifs entre les universités et les entreprises tels que l'élaboration de programmes d'enseignement coopératif, l'attribution de subventions de contrepartie ou encore la privatisation. Les gouvernements peuvent également favoriser, directement ou indirectement, la croissance des écoles d'administration des affaires et de recherche dans ce domaine.

On a beaucoup parlé de telles modifications au cours des années 1980. L'ACPU a d'ailleurs préparé un document sur les relations entre les entreprises et les universités.

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comment peut-on le mieux concilier le principe d'autonomie maximale des universités et l'obligation de celles-ci de rendre compte aux citoyens et aux contribuables canadiens

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i) De telles relations entre les universités et les entreprises sont-elles saines, sans effet ou nuisibles aux universités, et de quelle façon influent-elles sur la direction des universités de votre province? Dépendent-elles du type de programme ou de l'infrastructure en place?

Le cas échéant, que considérez-vous comme un effet sain et qu'est-ce qui est nuisible?

Le gouvernement de votre province a-t-il établi des infrastructures régissant la mise en oeuvre de telles politiques? Si oui, quel est le résultat?

Que pensent les membres de ces mises en oeuvre et le point de vue prédominant diffère-t-il de celui des professeurs ayant de considérables rapports avec l'entreprise privée?

ii) Privatiser les universités :

Certains politiciens et observateurs préféreraient que les universités soient privatisées. Ils prétendent que c'est le seul moyen de se dissocier de l'État.

Êtes-vous de cet avis? Dans l'affirmative, comment pourrait-on y arriver? Quelles sont vos raisons, si vous êtes de l'avis contraire?

B) La recherche universitaire : fondamentale ou appliquée?

Les gouvernements et les partis conservateurs, libéraux et sociaux-démocrates s'entendent pour dire que la recherche constitue un élément important de la croissance économique du pays. De nombreux gouvernements soutiennent qu'en raison des sommes limitées consacrées à la recherche, on doit donc orienter l'octroi du financement.

Peu d'entre eux affirment que la recherche privée devrait être abolie, mais la majorité semble estimer qu'il a le droit, en tant que gouvernement élu démocratiquement, de consacrer une partie de ses crédits à la recherche dans les domaines qu'il considère d'un grand intérêt économique pour la province et le pays. Les gouvernements justifient souvent cette prise de position en faisant référence au Japon où le gouvernement, l'industrie et le monde de l'enseignement travaillent en étroite collaboration.

Le véhicule choisi peut consister en la mise sur pied d'un conseil de recherche provincial ou fédéral ou bien l'allocation de capital et de fonds d'exploitation afin d'accroître l'envergure des facultés de génie, d'informatique, d'administration des affaires et des sciences.

i) Le gouvernement de votre province a-t-il établi une politique visant à favoriser la recherche universitaire liée ô son développement économique et à ses politiques commerciales? Le cas échéant, quels sont les véhicules employés? Êtes-vous en faveur ou en désoccord avec ces politiques? Désirez-vous y apporter des modifications? Lesquelles?

Quelle incidence auraient-elles sur les universités, et en particulier, sur leur direction?

Le gouvernement devrait-il favoriser ou même subventionner la recherche économique, scientifique et technologique dans les universités? Cette recherche devroit-elle être effectuée dans le secteur public ou dans le secteur privé? Dans le dernier cas, dans quelle mesure les membres et vous êtes prêts à assurer le transfert de la recherche appliquée hors les murs universitaires? Quels domaines seriez-vous prêts à laisser aller : l'agriculture, la foresterie, le génie, la médecine et les soins infirmiers?

On retrouve des conseils de recherche ou des organismes équivalents dans de nombreuses provinces.

ii) Le conseil de recherche ou l'organisme équivalent de votre province a-t-il pour mandat d'améliorer la compétitivité économique de la province? Le cas échéant, influe-t-il sur les universités, leurs recherches et leur direction? Dans le cas contraire, en quoi consiste le mandat du conseil et de quelle façon influe-t-il sur les universités?

Tant au gouvernement fédéral que dans les gouvernements provinciaux, de nombreux ministères passent des contrats avec des universités ou avec leurs professeurs pour effectuer des projets de recherche (à ne pas confondre avec les subventions du CRM, du CRSNG et du CRSH et leurs pendants provinciaux).

iii) Ces contrats, à votre avis, sont-ils utiles aux universités et à la collectivité? Empiètent-ils sur l'autonomie et la direction des universités de manière importante? Votre université dispose-t-elle de règles régissant ces contrats, entre outres des directives sur les renseignements confidentiels, les conflits d'intérêt, les frais généraux? Dans l'affirmative, veuillez nous en faire porvenir un exemplaire. S'il faut des règles, quelles seraient-elles?

C) La recherche universitaire et les programmes gouvernementaux : absorption ou collaboration?

Les partis libéraux et sociaux-démocratiques semblent croire que les universités devraient jouer un rôle dans le cadre de leurs programmes de réforme, et ce, soit en effectuant de la recherche ou par l'application des politiques. Ils semblent en outre attribuer au gouvernement le droit d'encourager les programmes ou de les subventionner pour promouvoir leur programme, qu'il s'agisse des femmes, des autochtones, des syndicats ou des objectifs culturels.

Le gouvernement Trudeau, par exemple, a mis sur pied et financé cinq chaires de recherche sur la condition féminine. Le gouvernement conservateur actuel a financé des centres d'excellence sur le vieillissement et sur les politiques d'immigration. L'ACPU a demandé la mise sur pied d'un centre d'excellence afin d'étudier la violence familiale et la violence contre les femmes.

Les gouvernements libéraux et sociaux-démocratiques des provinces désirent peut-être débloquer plus de fonds pour des questions touchant les droits d'accès des étudiants autochtones, l'équité pour les femmes ou les services offerts aux étudiants ou encore pour promouvoir des études sur la main-d'oeuvre distinctes de celles effectuées sur la gestion, ce qui signifie que, lorsque l'économie se porte mal, on accorderait moins de subventions aux domaines traditionnels de recherche qui préoccupent les professeurs.

i) Votre province a-t-elle élaboré de telles initiatives en matière de politiques? En quoi consistent-elles et quels en sont les résultats? Quelle incidence ont-elles sur la direction de votre université?

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La Commission suite de la page 9

Approuveriez-vous la mise en oeuvre de telles initiatives dans votre province? Dépendent-elles de l'infra-structure et de l'objectif du programme? Le cas échéant, quelles seraient les infrastructures adéquates et inadéquates?

Si vous n'approuvez pas ces initiatives, croyez-vous que les associations de professeurs devraient s'y opposer?

De nombreux gouvernements estiment qu'ils ne peuvent mettre en oeuvre leur programme qu'en imposant des règlements à la société en général et, parfois, aux universités. Il existe de nombreux règlements et lois sur l'équité en matière d'emploi, les droits de la personne, la canadianisation, les normes d'emploi équitables, la santé et la sécurité, les déchets toxiques, les recherches sur les ressources humaines, etc.

ii) Quelles sont les répercussions de ces règlements provinciaux sur le fonctionnement des universités de votre province? Sont-elles positives ou négatives? Y apporteriez-vous des modifications? Devraient-ils être plus sévères ou moins restrictifs? Le cas échéant, indiquez dans quelle mesure.

Les universités devraient-elles être exemptées de ces règlements puisque les questions devraient être réglées par l'université même? Le cas échéant, de quels règlements devraient-elles être exemptées? Qu'en est-il des règlements fédéraux?

D) Les commissions provinciales des subventions

Les provinces ont mis à l'essai une variété d'infrastructures afin d'établir un lien entre le gouvernement et les universités au chapitre du financement général et de l'obligation de rendre compte. Une grande partie de ces infrastructures tirent leur origine de l'ancienne Commission des subventions aux universités de la Grande-Bretagne; en outre, elles étaient souvent justifiées par le fait de procurer non seulement une infrastructure bureaucratique pour effectuer le travail, mais aussi de donner plus d'autonomie aux universités en servant de tampon entre ces établissements et le gouvernement provincial.

D'aucuns estiment que ces commissions permettaient à peine au ministre de ne pas se tenir garant des mesures gouvernementales, c'est-à-dire qu'elles servaient de tampon pour le gouvernement plutôt que pour les universités.

Par ailleurs, ces commissions n'ont pas toutes les mêmes fonctions; certaines formulent des recommandations et d'autres prennent des décisions.

i) Êtes-vous satisfait du fonctionnement de la Commission des subventions de votre région ou de votre province, le cas échéant? Si non, quelles modifications y apporteriez-vous?

Dans les provinces dotées d'une commission, de quelle autonomie cette dernière jouit-elle? Le gouvernement prend-il en considération les recommandations formulées par la Commission? Celle-ci restreint-elle les activités de lobbying? Sert-elle les intérêts du public?

L'abolition de la Commission des subventions de votre province, le cas échéant, a-t-elle donné de bons ou de mauvais résultats?

Dans quelle mesure les provinces qui n'ont pas de commissions des subventions exercent-elles leur contrôle et sont-elles très strictes au niveau du budget?

Certaines commissions des subventions doivent coordonner la mise en oeuvre de certains programmes, particulièrement ceux au niveau des études de 2e et de 3e cycles et des écoles de formation professionnelle. D'autres provinces ont mis en place des infrastructures différentes pour assurer cette coordination afin d'éviter le double emploi non justifié des ressources limitées et d'assurer un enseignement de qualité dans les écoles professionnelles et les écoles d'études supérieures.

ii) Les infrastructures en place dans votre région ou dans votre province sont-elles efficaces? Y apporteriez-vous des modificatioas? Lesquelles?

La coordination touche-t-elle les études de premier cycle? Le devrait-elle?

E) Des rôles spécialisés pour les universités : des universités désignées comme des établissements d'enseignement seulement

En Grande-Bretagne, les ressources financières limitées empêchant toutes les universités d'être d'importants instituts de recherche ont amené le gouvernement Thatcher à expliquer que le gouvernement devrait conférer des rôles différents à chaque université.

Au Canada, où la situation est similaire, on suggère que certaines universités ne soient désignées que comme établissement d'enseignement. En Colombie-Britannique, on propose d'offrir l'enseignement de premier cycle dans les collèges communautaires, ce qui occasionnerait moins de dépenses (nombre moins élevé d'étudiants venant de l'extérieur et demeurant en résidence, plus grand nombre d'étudiants par classe, plus grande charge de travail pour les professeurs, moins de dépenses pour les bibliothèques et les laboratoires).

i) Êtes-vous d'accord avec cette ligne de pensée? Expliquez votre réponse. De telles mesures sont-elles mises en oeuvre ou à l'état de projet dans votre province?

F) La vérification des livres des universités : doit-elle être privée ou publique?

Toutes les universités assurent une vérification de leurs comptes, généralement par l'intermédiaire d'un cabinet d'experts-comptables. Dans certaines provinces, le vérificateur a le droit de vérifier les comptes de l'université et exerce ce droit.

i) La vérification des comptes de l'université par l'État donne-t-elle suffisamment d'information au public sur l'emploi de leurs contributions? Si tel n'est pas le cas, que faudrait-il modifier?

Le budget et la vérification des comptes devraient-ils être publics? Le cas échéant, faudrait-il aussi divulguer les salaires?

La vérification des comptes devrait-elle incomber au vérificateur provincial? Si non, donnez-en la raison.

Le Vérificateur général du Canada soutient depuis de nombreuses années que la comptabilité publique ne devrait pas seulement indiquer si les livres sont bien tenus et si tout s'effectue selon les règles, mais préciser si l'argent des contribuables a été utilisé à bon escient.

ii) La comptabilité des universités devrait-elle être vérifiée de cette façon? Si non, pourquoi?

G) Qui devrait subventionner la recherche universitaire? Le gouvernement fédéral? Les gouvernements provinciaux?

Le gouvernement fédéral, par l'intermédiaire du Conseil de recherches médicales, du Conseil de recherches en sciences naturelles et en génie et du Conseil de recherches en sciences humaines du Canada, offre depuis longtemps un programme d'aide financière complet dans le cadre de la recherche universitaire.

i) La recherche universitaire devrait-elle être financée par les gouvernements fédéral et provinciaux? Expliquez votre réponse.

Le niveau de collaboration entre les conseils de recherche fédéraux et provinciaux est-il suffisant?

Le travail des conseils de recherche fédéraux est-il efficace et utile? Ces conseils influent-ils sur le niveau d'autonomie de l'université? Leur influence devrait-elle être plus grande, notamment en favorisant les domaines de recherche non traditionnels comme les études sur les femmes?

Êtes-vous en faveur de la mise sur pied de centres tels que les centres d'excellence fédéraux? Expliquez pourquoi. Ces centres ont-ils une incidence sur le niveau d'autonomie ou sur la direction des universités?

Si vous êtes contre ces centres, est-ce que l'ACPU aurait dû s'opposer à leur mise en place même si cette mesure aurait entraîné un financement moins important des universités?

H) Des modèles différents d'organisation

L'expérience américaine

Certains États des États-Unis ont adopté des modèles différents d'enseignement supérieur. Ainsi, l'État de New York a fondé l'université de l'État de New York, qui comprend plusieurs cités universitaires. Au Québec, la structure de l'université du Québec est similaire. En Californie, l'État a créé différents types de réseaux de cités universitaires comme l'Université de Californie, l'Université d'État de la Californie et les collèges communautaires.

i) Le gouvernement de votre province devrait-il adopter ou élaborer davantage ce type d'infrastructure (par exemple à l'Université de la Nouvelle-Écosse, de Halifax ou du nord de l'Ontario)?

Le cas échéant, quelles seraient les universités concernées et pourquoi? La Commission devrait-elle prendre ces universités comme modèle?

L'expérience européenne

Dans de nombreux pays de l'Europe de l'Ouest, le système universitaire est beaucoup plus centralisé que celui du Canada; en fait, il constitue beaucoup plus un ministère d'État et le corps professoral est composé en majorité de fonctionnaires de fait et de droit. Certains considèrent que les membres du corps professoral auraient de meilleures conditions au chapitre des salaires et des régimes de retraite en tant que fonctionnaires.

ii) Êtes-vous en faveur de la mise sur pied d'un modèle similaire dans votre province? Si oui, expliquez pourquoi.

Des salutians de rechange

Au Canada, les relations entre le gouvernement et les universités sont différentes de celles de nombreux autres pays.

iii) Connaissez-vous des pays étrangers où, selon vous, les relations entre les universités et l'État sont supérieures à celles en place dans votre province ou dans l'ensemble du Canada? Le cas échéant, indiquez quels pays et expliquez la nature des relations.

Si vous ne pouvez pas formuler de recommandations à cet égard, y a-t-il des infrastructures particulières à certains États que vous aimeriez comparer à celles du Canada? Si oui, indiquez avec précision lesquelles car la Commission ne dispose que de ressources limitées et ne peut entreprendre une enquête générale au niveau international.

I) Qui devrait contrôler les frais de scolarité? Le gouvernement ou l'université?

Le gouvernement de nombreuses provinces contrôle efficacement les frais de scolarité des universités.

i) De quelle façon les frais de scolarité sont-il établis dans votre province? Cette responsabilité devrait-elle incomber de fait et de droit au gouvernement? Si tel n'est pas le cas, les universités devraient-elles établir elles-mêmes les frais selon les possibilités de la clientèle? Dans un tel cas, comment les gouvernements provinciaux pourront-ils exercer un contrôle sur leur programme d'aide financière?

Si, à l'instar de l'ACPU et l'Union des associations des professeurs des universités de l'Ontario, vous appuyez l'abolition des frais, est-ce que cela devrait être en fonction d'une décision gouvernementale ou du choix de chaque université?

From The Hill
De la Colline parlementaire

by Tim Stutt, CAUT Government Relations Officer

Last December, Christmas tree lights glittered and carollers sang outside as inside, MPs laboured away on the nation's business. A rumoured prorogation of the House to allow for a new parliamentary session in 1991 was rife, putting even more than the usual end-of-year pressure on MPs to complete as much legislative business as possible before returning home to their ridings for the holidays.

One group of MPs who felt compelled to complete what they were doing before any prorogation was the Standing Committee on Industry, Science and Technology, Regional and Northern Development. This Committee had spent over a year conducting a study on a science and technology strategy for Canada, and it did not want prorogation to force it to start its work all over again in the new year. On December 12, Committee Chairperson Barbara Sparrow (MP for Calgary Southwest) tabled a report entitled *Canada Must Compete.*

Canada Must Compete

The central message underlying the 31 recommendations of *Canada Must Compete* is simple yet important for all Canadians. Canadian jobs depend upon greater investment in research and development. As increasingly important components of our lives, science and technology are the driving forces that will allow Canada to improve its economic competitiveness. In short, science and technology is our future and education is the key to that future.

"From kindergarten through university, to job training and retraining, every aspect of our educational system must work to prepare Canadians for the future. In our quest to develop a knowledge-based economy, human resources are our greatest asset and a strong educational system is the basis of that strength" (p. 2).

In light of this statement, several of the report's recommendations are of interest for the university community.

More $$$ for R&D

The Committee recommends that the federal government aim to raise the current level of gross expenditures on research and development (GERD) of 1.0 % — 1.5 % of the Gross Domestic Product (GDP) to 1.9 %, by the year 2000 and 2.5 % by 2005.

Since Canada's GERD is, in part, determined by federal government expenditures on science and technology, the Committee also urges the government to "reallocate its resources in order to strengthen selected federal science and technology programs" (p. 3). This involves doubling the budgets of three granting councils over three years. At that time, the Committee feels that the Minister of Science should have the authority to review the "adequacy of their budgets" so that efforts can be made to "preserve their level of funding relative to the total level of federal expenditures on R&D" (p. 4).

Centres of Excellence and Big Science

The Committee is concerned that present funding levels for federal Centres of Excellence are inadequate to maintain existing projects or to create new ones. As a result, the Committee recommends that the federal government consider "the advisability of expanding the Networks of Centres of Excellence Program to ensure that productive, established centres can be maintained and that newly proposed centres pursuing work in Canada's strategic interest will not be denied funding" (p. 5).

As for scientific mega-projects, the Committee is concerned that, in light of the current federal budget restraints, federal support for "big science" could damage Canada's overall science effort. Therefore, the Committee recommends that financial support for these projects be considered "only in the context of established criteria and priorities" and that it not be at the "expense of adequate support for the basic national scientific infrastructure" (p. 5).

Federal Support for Science Education

Canada Must Compete makes two recommendations designed to encourage young women and men to pursue science studies at the post-secondary level and, ultimately, careers in science:

— accord the Canada Scholarship Program "permanent status" and
— explore "new initiatives to encourage science education at all levels" (p. 8).

Canada's present shortage of scientists is "in part the result of problems in Canada's education system in general and, more particularly, in science education" (p. 7). So, while recognizing provincial jurisdiction in the field of education, the Committee recommends the formation of an autonomous National Council on Education which would be funded by all levels of government. This Council would work closely with industry and labour groups to perform research and provide policy advice on educational issues.

Policy Planning and Coordination

The report also includes two recommendations to facilitate federal science policy planning and coordination:

— that the federal government adopt a "revolving five-year science expenditure plan" to be published annually so as to "minimize funding uncertainty in the research community" (p. 5); and
— that the government establish a "secretariat within the Privy Council Office to coordinate federal science policy and related resource allocation across departments" (p. 6).

Greater Public Debate on Science

For Canada to develop an effective science policy, greater consideration must be paid to the work of the Science Council and the National Advisory Board on Science and Technology.

continued on page 12

par Tim Stutt, agent des relations gouvernementales, ACPU

En décembre dernier, les sapins de Noël étaient illuminés et l'on chantait des cantiques tant à l'intérieur qu'à l'extérieur. Cependant, les députés s'échinaient à la tâche en s'occupant des affaires de la nation. Des bruits couraient que la Chambre allait proroger ses travaux pour entamer l'année 1991 avec une nouvelle session parlementaire. Outre l'habituelle pression de fin d'année s'ajoutait, chez les députés, celle de boucler le plus possible de projets législatifs avant de retourner dans leur circonscription pour les vacances des Fêtes.

Toutefois, un groupe de députés s'est senti obligé de terminer ce qu'il était en train de faire avant une quelconque prorogation de la Chambre. Il s'agit en effet du Comité permanent de l'industrie, de la science et de la technologie et du développement régional et du Nord. Pendant plus d'un an, le comité a mené une étude sur une stratégie scientifique et technologique pour le Canada. Il ne voulait donc pas qu'une prorogation les force à recommencer ses travaux en 1991. Le 12 décembre, donc, la présidente du comité, Mme Barbara Sparrow, députée de Calgary Southwest, déposait un rapport intitulé *Le Canada doit être compétitif.*

■ ■ ■

les sciences et la technologie sont notre avenir. L'éducation, quant à elle, est la clé de l'avenir

■ ■ ■

Le Canada doit être compétitif

Le principal message qui sous-tend les 31 recommandations du rapport est simple bien qu'il soit important pour tous les Canadiens. Pour préserver les emplois des Canadiens, il faut investir davantage dans la recherche et le développement. Les sciences et la technologie jouent un rôle de plus en plus important dans nos vies et représentent les éléments moteurs qui permettront au Canada d'être mieux concurrentiel économiquement. En d'autres mots, les sciences et la technologie sont notre avenir. L'éducation, quant à elle, est la clé de l'avenir :

«Depuis la maternelle jusqu'à l'université, en passant par la formation professionnelle et le recyclage, tous les aspects de notre système d'enseignement doivent contribuer à préparer les Canadiens à l'avenir. Dans notre quête d'une économie basée sur la connaissance, les ressources humaines constituent notre atout le plus précieux et cette force repose sur un système d'enseignement solide» (p. 2).

À la lumière de cette déclaration, plusieurs des recommandations du rapport intéressent la collectivité universitaire.

Plus de crédits pour la R et D

Le comité recommande que le gouvernement fédéral vise à augmenter le taux des dépenses brutes en R et D, qui oscille entre 1,0 pour cent et 1,5 pour cent du PNB, à 1,9 pour cent d'ici l'an 2000 et à 2,5 pour cent d'ici l'an 2005.

Puisque les dépenses brutes au titre de la R et D du Canada sont déterminées en partie par les sommes que le gouvernement fédéral consacre aux activités scientifiques et technologiques, le comité recommande instamment au gouvernement de «réaffecter

suite à la page 12

De la Colline parlementaire *suite de la page 11*

ses ressources de façon à renforcer certains programmes fédéraux en sciences et en technologie» (p. 3). Cette mesure entraînerait la nécessité de doubler les budgets de trois conseils subventionnaires en trois ans. Le comité estime que le ministre de la Science devrait avoir l'autorité d'examiner «si leurs budgets sont suffisants» et s'efforcer de «maintenir leur niveau de financement par rapport à l'ensemble des dépenses fédérales en R et D» (p. 4).

Centres d'excellence et mega-projets scientifiques

Le comité craint que les fonds affectés actuellement à ce programme ne soient pas suffisants pour assurer à la fois la poursuite des projets déjà en cours et l'établissement de nouveaux centres. Il recommande donc que le gouvernement fédéral examine «l'opportunité d'élargir le Programme de centres d'excellence afin de préserver les centres déjà établis et productifs et d'assurer un financement adéquat aux nouveaux centres ayant pour but de faire avancer les intérêts stratégiques du Canada» (p. 6).

Dans le cas des mega-projets scientifiques et compte tenu des compressions budgétaires actuelles, le comité craint que l'appui du fédéral aux projets scientifiques à fort coefficient de capital ait un effet préjudiciable sur l'ensemble des efforts scientifiques au Canada. Par conséquent, le comité recommande que l'on envisage le financement de ces projets «uniquement dans le contexte des priorités et critères établis» et qu'il ne se fasse pas «au détriment de l'infrastructure scientifique nationale de base» (p. 5).

Aide gouvernementale à la formation scientifique

Les auteurs du rapport *Le Canada doit être compétitif* formulent deux recommandations visant à encourager les élèves à poursuivre des études postsecondaires et, au bout du compte, à embrasser une carrière scientifique.

— que le Programme canadien des bourses devienne permanent et
— que le gouvernement envisage «de nouvelles initiatives pour encourager la formation scientifique à tous les niveaux» (pp. 8-9).

Au Canada, la pénurie de scientifiques découle «en partie des problèmes qui affligent le système d'éducation en général et la formation scientifique en particulier» (p. 8). Bien qu'il reconnaisse la responsabilité provinciale en matière d'éducation, le comité recommande la création d'un Conseil national autonome de l'éducation qui serait financé par tous les paliers de gouvernement. Il travaillerait en étroite collaboration avec l'industrie et les organisations ouvrières.

Planification et coordination des politiques

Le rapport formule deux recommandations pour faciliter la planification et la coordination des politiques :

— Que le gouvernement fédéral adopte, «en matière de sciences, un plan de dépenses renouvelable aux cinq ans» qui devrait être publié chaque année afin de réduire au minimum «l'incertitude relative au financement dans la communauté scientifique». (p. 6); et
— Que le gouvernement fédéral «crée un secrétariat au sein du Bureau du Conseil privé pour coordonner la politique scientifique au niveau fédéral et l'affectation connexe des ressources entre les ministères» (p. 7).

Un plus grand débat public sur les sciences

Pour que la politique du Canada en matière de sciences soit efficace, il faudrait accorder une plus grande importance au travail du Conseil consultatif national des sciences et de la technologie (CCNST). Pour encourager un plus grand débat public sur les questions scientifiques, le comité recommande que «le gouvernement fédéral réagisse publiquement aux rapports du Conseil des sciences du Canada dans les 90 jours suivant leur publication» (p.6) et que les principales conclusions et recommandations des rapports du CCNST «soient déposées à la Chambre des communes et renvoyées au comité permanent compétent pour fins d'étude» (p. 6).

Réaction de l'opposition

Bien qu'ils approuvent la portée générale du rapport *Le Canada doit être compétitif*, les critiques en matière de sciences des deux partis de l'opposition en ont critiqué certaines faiblesses.

Le porte-parole néo-démocrate, Howard McCurdy, député de Windsor-St-Clair, a déclaré que le rapport était imparfait parce qu'il était trop vague. Lors de la conférence de presse marquant la publication du rapport, il a distribué un rapport dissident prônant une formation en technologie de pointe pour les Canadiens. M. McCurdy a ajouté que l'on avait ignoré ses tentatives d'inclure dans le rapport le perfectionnement des compétences.

«Toutes les instances conviennent que le niveau d'éducation et de formation de la main-d'oeuvre est un élément capital de l'essor de l'économie canadienne fondée sur les sciences et la technologie. Cet élément capital sert à améliorer la productivité en valeur. En ce qui concerne la formation en science, notamment à l'élémentaire et au secondaire, j'estime que le comité aurait pu se servir des mémoires qu'il avait en main pour rédiger une recommandation plus précise» (traduction), a déclaré M. McCurdy.

Lors de son intervention en Chambre le 17 décembre, le critique libéral en matière de sciences, M. David Berger, député de Saint-Henri-Westmount, a soulevé des questions quant à la réceptivité du gouvernement face au rapport.

«Le gouvernement a nui aux efforts du Canada en matière de R et D, a réduit l'aide accordée à la recherche et au développement industriels, a diminué les paiements de transfert dans le domaine de l'enseignement postsecondaire de même que les subventions destinées à la formation», a-t-il déclaré.

«Peut-on s'attendre à ce que le gouvernement effectue un virage complet dans ce domaine ou est-il trop tard pour renverser la tendance?»

Le rapport et affaires à venir

Au moment d'aller sous presse, il est prévu que la Chambre reprendra ses travaux le 18 février, à moins qu'un débat sur la crise dans le Golfe Persique rappelle d'urgence les députés, comme le veulent les rumeurs.

Surveillez la réplique du gouvernement fédéral au rapport *Le Canada doit être compétitif*. En vertu de l'article 109 du Règlement, la présidente du comité a demandé que le gouvernement réponde de façon détaillée au rapport dans un délai de 150 jours. Cette réponse devrait être rendue publique au plus tard le 11 mai.

Pour obtenir un exemplaire du rapport *Le Canada doit être compétitif*, prière d'écrire à Mme Christine Fisher, greffier du comité, Direction des comités, Chambre des communes, Ottawa (Ontario) K1A 0A6. On peut également communiquer avec Mme Fisher au (613) 992-3150.

From the Hill *continued from page 11*

To encourage greater public debate on science issues the Committee recommends that the "federal government respond publicly to Science Council of Canada reports within 90 days of their release" and that the principal conclusions and recommendations of reports of NABST be "tabled in the House of Commons and referred to the appropriate House of Commons Standing Committee for consideration "(p. 6).

Opposition Reaction

While agreeing with the general thrust of the report, the two opposition party science critics criticized certain weaknesses in *Canada Must Compete*.

NDP Science spokesperson Howard McCurdy (MP for Windsor — St. Clair) said the report was flawed because it was too vague. At a press conference for the report's release, he passed out a dissenting report calling for high-technology training for Canadians. McCurdy also said his attempts to get skills development included in the report were ignored.

"All authorities agree that levels of education and training in the workforce are critical components in the development of a S&T based, high-value added Canadian economy. In respect to science education, particularly at the elementary and high school level, I believe the Committee could have used the submissions it had to draft a more specific recommendation", said McCurdy.

In his December 17th statement in the House of Commons, Liberal Science spokesperson David Berger (MP for Saint-Henri–Westmount) raised questions about the federal government's receptiveness to the report.

"This government has damaged Canada's R & D capacity, cut support for industrial research and development, cut transfer payments for post-secondary education, and cut funds for training", said Berger.

"Can we hope for a death-bed conversion from this government, or is it too late to reverse a disastrous record?"

The Report and Upcoming Business

At press time the House of Commons is scheduled to reconvene on February 18th, barring a rumoured emergency recall to debate the Persian Gulf crisis.

Watch for the federal government's response to *Canada Must Compete*. Pursuant to Standing Order 109, the Committee Chairperson asked that the government issue a comprehensive response to the report within 150 days. That response is due no later than May 11th.

To obtain a copy of *Canada Must Compete*, write to Ms. Christine Fisher, Committee Clerk, Committees Directorate, House of Commons, Ottawa, Ontario K1A 0A6. Ms. Fisher may also be contacted by telephoning (613) 992-3150.

Question Period in the House

December 4, 1990
Science and Technology

Mr. Howard McCurdy (Windsor — St. Clair): Mr. Speaker, my question is addressed to the Minister of Finance. Canada's position with respect to science and technology is already among the worst in the industrial world. Now Roy Woodbridge, who is the president of the Canadian Advanced Technology Association, has said that this government's high interest policy has made investment in new advanced technology almost impossible in Canada, and it is making it necessary for many high-tech firms to consider moving from the country, as many already have.

Now that the Minister of Finance has succeeded in causing a recession, is it also his intention to destroy the scientific and technological restructuring necessary for long-term industrial recovery?

Right Hon. Brian Mulroney (Prime Minister): Mr. Speaker, I think the statement by my hon. friend would come as a very serious surprise to the 40 members of the National Advisory Board on Science and Technology with whom I spent three or four hours last week. They represent the research and development, business and university communities across Canada. They recognize that while Canada does lag behind some of our important competitors in terms of productivity and in some areas of research and development, they indicated at that meeting the remarkable strides that had been made by this government with Centres of Excellence, the Canada Scholars Program, and the general funding programs since 1984.

Bill C-22, for example, is a classic illustration where $1.3 billion of new investment will go into the pharmaceutical industries in Canada in research and development simply as a result of an important piece of legislation that passed this House and eventually passed the Senate. They indicated to us their desire to work closely with the government and with all parliamentarians to improve Canada's competitiveness. This is an important factor and I know that I can enlist the support of my hon. friend in that very important national objective.

Mr. Howard McCurdy (Windsor — St. Clair): Mr. Speaker, it appears we are making some progress. At least now we are getting the top guns on the other side talking about science and technology. We hope that there will be performance.

My question is for the Prime Minister. Is he familiar with the fact that two government reports have pointed out that in the Canadian automobile industry, first of all, there is a $1 billion deficit in the amount of R & D required to make the Canadian auto parts industry competitive and the second report points out that the reason for a lack of investment now has become the high value of the dollar.

Does this government have in place a program or a plan of action that will correct the situation that this government's monetary policy has caused which is hurting the development of research and development in this country?

Right Hon. Brian Mulroney (Prime Minister): Mr. Speaker, I did not hear part of that.

Some hon. members: Oh, oh.

Mr. Mulroney: In the part that I did hear, my hon. friend expressed surprise that as Prime Minister I would be dealing with science and technology. I am the first Prime Minister to have created and chaired a National Advisory Board on Science and Technology. In fact, at most meetings they say: "Where's Howard?"

Some hon. members: Oh, oh.

Mr. Speaker: Perhaps the Right Hon. Prime Minister could answer the question.

Mr. Mulroney: In point of fact, Mr. Speaker, there are deficiencies in terms of Canada's competitiveness that the National Advisory Board has pointed out. We are working very closely with them and the universities and research centres to correct these. There are areas of deep worry in regard to our productivity enhancement programs across Canada. That concerns all Canadians because it involves our job-creation capacity which is of great importance.

They did point out the fact, and I know my hon. friend would want me to conclude by mentioning this, that in terms of the federal government's fiscal policy, Canada has with the exception of Australia, the most generous fiscal situation for the attraction of investment capital for research and development in Canada.

le 4 décembre 1990
Les Sciences et la Technologie

M. Howard McCurdy (Windsor — Sainte-Claire) : Monsieur le Président, ma question s'adresse au ministre des Finances. Le rang qu'occupe le Canada au chapitre des sciences et de la technologie est déjà parmi les pires dans le monde industrialisé. M. Roy Woodbridge, président de l'Association canadienne de technologie de pointe, a dit que la politique gouvernementale des taux d'intérêt élevés a rendu pratiquement impossible l'investissement, au Canada, dans la nouvelle technologie avancée. En outre, de nombreuses entreprises de pointe doivent songer à quitter le pays, comme beaucoup l'ont déjà fait.

La question que je pose au ministre des Finances est celle-ci : Maintenant qu'il est parvenu à causer une récession, a-t-il également l'intention de détruire la restructuration scientifique et technologique qui est nécessaire à la relance industrielle à long terme?

Le très hon. Brian Mulroney (premier ministre) : Monsieur le Président, je pense que la déclaration de mon collègue étonnerait vivement les 40 membres du Conseil consultatif national des sciences et de la technologie avec lesquels j'ai passé trois ou quatre heures la semaine dernière. Ils représentent les milieux de la recherche et du développement, des affaires et des universités dans tout le Canada. Ils reconnaissent que le Canada est effectivement en retard sur certains de ses concurrents importants pour ce qui est de la productivité et dans certains domaines de recherche et de développement. Mais ils ont également fait valoir lors de cette réunion les progrès remarquables que le gouvernement avait accomplis depuis 1984 en ce qui concerne les centres d'excellence, les programmes de recherches du Canada et les programmes généraux de financement.

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Voici ma question au premier ministre : Son gouvernement a-t-il un programme ou un plan d'action qui permettra de corriger la situation créée par sa politique monétaire qui nuit à la recherche et au développement au pays?

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Le projet de loi C-22 en constitue un exemple classique, où un nouvel investissement de 1,3 milliard de dollars sera consacré à la recherche et au développement dans l'industrie des produits pharmaceutiques au Canada, simplement à la suite de l'adoption à la Chambre, puis au Sénat, de cette importante mesure législative. Ils nous ont exprimé leur désir de travailler étroitement avec le gouvernement et avec tous les parlementaires pour accroître la compétitivité du Canada. C'est là un facteur majeur et je sais que je peux compter sur l'appui de mon collègue dans la réalisation de cet objectif national très important.

M. Howard McCurdy (Windsor — Sainte-Claire) : Monsieur le Président, il semble que nous faissons quelques progrès. Au moins, nous obtenons des gros canons de l'autre côté qu'ils parlent de science et de technologie. Espérons que ce sera suivi d'action.

Le premier ministre sait-il que deux rapports du gouvernement ont montré que, dans le secteur de l'automobile d'abord, il y a un déficit d'un milliard de dollars dans la R. & D. nécessaire pour rendre compétitif le secteur des pièces automobiles et que de plus ils attribuent le manque d'investissements dans le secteur à la valeur élevée du dollar?

Voici ma question au premier ministre : Son gouvernement a-t-il un programme ou un plan d'action qui permettra de corriger la situation créée par sa politique monétaire qui nuit à la recherche et au développement au pays?

Le très hon. Brian Mulroney (premier ministre) : Monsieur le Président, il y a une partie que je n'ai pas entendue.

Des voix : Oh, oh!

M. Mulroney : Dans la partie que j'ai entendue, mon collègue s'étonnait que le premier ministre s'intéresse à la science et à la technologie. C'est pourtant moi qui ai créé et qui préside le Conseil consultatif national des sciences et de la technologie. D'ailleurs, lors des réunions, il y a toujours quelqu'un qui demande : «Où est Howard?»

Des voix : Oh, oh!

M. le Président : Le premier ministre pourrait peut-être répondre à la question.

M. Mulroney : En fait, monsieur le Président, il y a des carences qui ont été signalées par le Conseil consultatif national et sur lesquelles nous travaillons en étroite collaboration avec lui ainsi qu'avec les universités et les centres de recherche, en vue d'améliorer la compétitivité du Canada. Il y a des secteurs où l'on s'inquiète beaucoup des programmes de stimulation de la productivité. Cela concerne tous les Canadiens, car c'est notre capacité de création d'emplois qui est en cause, ce qui est très important.

Le Conseil a fait remarquer, et je suis sûr que mon collègue sera heureux que je le mentionne, que le gouvernement fédéral du Canada est celui qui accorde le traitement fiscal le plus généreux aux investissements dans le domaine de la recherche et du développement, après le gouvernement de l'Australie.

December 10, 1990
Post-secondary Education

Hon. William Rompkey (Labrador): Mr. Speaker, my question is directed to the Minister of Indian Affairs. The minister will know that one way to break out of the poverty cycle is through improved education. In spite of that, the minister and his department are withholding funds for post-secondary education for the Inuit communities of northern Labrador.

My question very simply is this: Why? Why now, when unemployment is on the rise? Why now, when education could be a passport to a new future? Why is the minister withholding funds under a legally binding agreement with the Inuit of Labrador that would help those Labrador Inuit young people?

Some hon. members: Hear, hear.

Hon. Thomas Siddon (Minister of Indian Affairs and Northern Development): Mr. Speaker, I am glad the hon. member raised this question. I want to assure him that the government is not withholding funds. In fact,

continued on page 14

Question Period

continued from page 13

The Right Honourable Brian Mulroney

we are committed and I am delighted to say the enrolment in our post-secondary program is exceeding all expectations. This is a piece of very good news across Canada. Aboriginal young people are going on to university and seeking higher education. Our funding proposals for the coming year were not adequate to deal with the demand. At the same time, we had to have the enrolment reports completed and submitted as a basis for setting the budgets.

I am assured by my officials that adequate funding will be made available to the Labrador Inuit Association and all other first nations in Canada who require adequate assistance for post-secondary education.

Some hon. members: Hear, hear.

Hon. William Rompkey (Labrador): Mr. Speaker, the problem is the question of timing. Unless the funding is available now, those students will not be able to be guaranteed their seats in this coming semester. It is a question of timing. The funds have to be there now.

Will the minister commit today to ensure that funding is there for those Labrador Inuit young people who want to enrol in this coming semester after Christmas? Will he guarantee that?

Hon. Thomas Siddon (Minister of Indian Affairs and Northern Development): Mr. Speaker, indeed, I can do that.

In fact, the enrolment of Inuit post-graduate students and the university students from the Labrador area has doubled from 85 to over 160 in the present year. We have made commitments confirmed in the last day or two to the effect that funding to the end of January is fully committed and the balance will be available before the end of the school term.

le 10 décembre 1990

L'Éducation postsecondaire

L'hon. William Rompkey (Labrador) : Monsieur le Président, ma question s'adresse au ministre des Affaires indiennes. Le ministre sait bien qu'une façon de briser le cycle de la pauvreté consiste à hausser le niveau d'éducation. Malgré cela, lui et son ministère retiennent les fonds devant être affectés à l'éducation postsecondaire dans les collectivitiés Inuit du Nordlabrador.

Je me demande bien pourquoi. Pourquoi maintenant, alors que le chômage augmente? Pourquoi maintenant, alors que l'éducation pourrait assurer un avenir tout différent? Pourquoi, en vertu d'une convention éxécutoire qui a été conclue avec les Inuit du Labrador, le ministre retient-il des fonds qui aideraient les jeunes de cette région?

Des voix : Bravo!

L'hon. Thomas Siddon (ministre des Affaires indiennes et du Nord canadien) : Monsieur le Président, je suis heureux que le député pose cette question. Je précise d'abord que le gouvernement ne retient pas de fonds. Nous avons pris des engagements, et je déclare avec plaisir que les inscriptions à notre programme d'études postsecondaires dépassent toutes les attentes. Il est réjouissant de constater que, partout au Canada, les jeunes autochtones vont à l'université et cherchent à poursuivre des études de niveau supérieur. Le financement que nous avons proposé pour l'année qui vient ne suffisait pas à satisfaire à la demande. De plus, les rapports sur les inscriptions devaient être remplis et présentés pour que nous puissions établir les budgets.

Mes fonctionnaires me garantissent qu'un financement approprié sera mis à la disposition de l'Association des Inuit du Labrador et de toutes les premières nations canadiennes qui auront besoin d'aide dans le domaine de l'éducation postsecondaire.

Des voix : Bravo!

L'hon. William Rompkey (Labrador) : Monsieur le Président, le problème, c'est de savoir quand le financement sera disponible. S'il ne l'est pas tout de suite, les étudiants n'auront jamais l'assurance d'être admis au prochain semestre. Le moment est déterminant. Les fonds doivent leur être offerts maintenant.

L'hon. Thomas Siddon (ministre des Affaires indiennes et du Nord canadien) : Monsieur le Président, je suis parfaitement en mesure de la faire.

En fait, les inscriptions des étudiants du troisième cycle et des étudiants d'université venant du Labrador ont doublé pour passer de 85 à plus de 160 cette année. Nous avons confirmé, hier ou avant-hier, que les fonds avaient été débloqués pour la période allant jusqu'à la fin de janvier et que le reste serait disponible d'ici la fin du semestre.

November 29, 1990

Senate Debates

Senator John B. Stewart: Honourable senator, would you entertain a question at this point? I realize that you are concentrating your interesting address on publishing principally in Quebec, but I know about a situation in English-language publishing that disturbs me and many others. I wonder if the same situation prevails with regard to French-language publications in Quebec.

I am referring principally to books published by university presses — for example, Oxford University Press or Cambridge University Press. I used to be that one could buy an Oxford University Press book when I was an undergraduate for approximately $5 or $6. They then went up to $10 or $15. A book that cost 10 pounds was really extraordinary. I now find that when I buy books from England I am paying 30 pounds, 40 pounds, or even 50 pounds for them. One asks: Why has the price of these kinds of books gone up in this astronomical way?

I am told that it is a vicious cycle. The price was put up to pay for the increase in printing costs. The result was that the number of books purchased declined. Consequently, the price was raised again, and, as a result, the circulation declined. We now have a situation where books are printed in small runs — as they say in the printing trade — and are sold for 40 pounds or 50 pounds. I buy a fair number of books of that type — at least I used to. A book that costs 40 pounds when imported into Canada will cost around $85 or $90 plus postage. We will then put a tax on that. That will decrease the number of those books purchased and printed. The same will apply with regard to books published by the University of Toronto Press or by McGill-Queen's Press in Canada.

Does the government have any realization of the economics of academic book publishing in Canada? I ask a two-pronged question here. First, is what I say true with regard to academic books published in the French language? Secondly, how will the tax on books influence the publication of so-called learned books in Quebec itself? I wonder if now or at some other opportunity perhaps later today you could deal with that question.

Senator Jacques Hébert: You describe the situation for the learned books of university presses published in Great Britain, or Toronto for that matter, quite accurately. It also applies to books published in French, but with one difference, namely, when the University of Laval or University of Montreal Press prints a book on a matter that is for a limited audience, especially if it concerns matters that are related to Canada and are of special interest to Canadians or Quebecers, it is more accurate. The difficulties that you described concerning books that are printed in English are still more acute in Quebec because of the smaller number of readers.

You are correct. The price for these books is now so high that it is difficult to buy them for students who have limited means. These books will not be classified as text books and will be taxed at 7 per cent by the GST. Consequently, fewer books will be sold to students, academics, researchers, and so on. Also fewer books will be exported at a cost. Consequently, fewer books will be printed in the future. Because there will be a fewer number of books in the run, as you have mentioned quite correctly, the publisher will have to increase the price of these books, and the higher these books are, the less people will buy them and the more costly they will become. So what is the end of that, I don't know. One thing that is quite clear to me is that the GST on books is not the answer. It is the beginning of the end for a lot of books.

Naturally the publishers of learned books will also have to make choices, which means that a lot of the good books that should be published on very special subjects, books that are important for the evolution of thinking of society, will not be published at all, let alone sold in smaller quantities. In a year from now the Toronto University Press will not publish the same number of books that they are publishing now, and that will be because of the GST. If I were the government, I would not be happy to be responsible for these books never becoming a reality and never playing a role in the evolution of our society.

Senator Stewart: I thank the honourable senator. May I ask another very short question on the same topic? We have in our midst a distinguished authority on constitutional law who has just recently published a book on this rather esoteric topic. Would it be helpful to ask, Senator Hébert, if Senator Beaudoin could tell us the implications for the publication and the sale of books similar to his own after this tax goes into effect, if indeed it does go into effect; or is it too much to ask him to share that kind of knowledge with us as we debate whether or not Canada should have a tax on books?

le 29 novembre 1990

L'honorable John B. Stewart : Honorable sénateur, accepteriez-vous de répondre maitenant à une question? Je sais que l'intéressant exposé que vous faites est surtout axé sur l'édition au Québec, mais l'édition en langue anglaise connaît également une situation qui me préoccupe ainsi que beaucoup d'autres personnes. Je me demande s'il en va de même en ce qui concerne les publications en français au Québec.

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Howard McCurdy

Je parle surtout là des livres publiés par les presses universitaires, par exemple, par l'Oxford University Press ou la Cambridge University Press. Lorsque j'étais étudiant de premier cycle il était encore possible d'acheter un livre de l'Oxford University Press pour 5 $ ou 6 $. Le prix était ensuite monté à 10 $ ou 15 $. Il était vraiment tout à fait exceptionnel qu'un ouvrage coûte 10 livres sterling. Ou, je constate maintenant que lorsque je fais venir des livres d'Angleterre, je les pai 30 livres sterling, 40 livres, ou même 50 livres. La question se pose donc de savoir pourquoi il y a eu une hausse aussi astronomique du prix de ces livres?

On me dit que c'est parce qu'il y a un cercle vicieux. Les prix ont augmenté pour couvrir la hausse des coûts d'impression, si bien que le nombre des achats de livres a diminué. Les prix ont donc été encore une fois augmentés, ce qui a entraîné une nouvelle baisse de circulation. Aujourd'hui, les tirages ... comme on le dit chez les imprimeurs ... sont faibles et les livres coûtent 40 ou 50 livres sterling. J'achète un assez grand nombre d'ouvrages de ce type ... ou du moins, je le faisais. Un livre de 40 livres sterling importé au Canada coûte de 85 $ à 90 $ plus les frais postaux. Et voilà que nous voulons ajouter une taxe à cela, ce qui provoquera une baisse du nombre de livres achetés et publiés. Il en ira de même des ouvrages publiés par la *University of Toronto Press* ou par la *McGill-Queen's Press* au Canada.

Le gouvernement a-t-il la moindre idée de ce que représente, économiquement parlant, l'édition d'ouvrages universitaires au Canada? Ma question est, en fait, double. Tout d'abord, ce que je dis est-il également vrai des ouvrages universitaires publiés en français? Deuxièmement, quel sera l'effet de cette taxe sur la publication d'ouvrages dit d'érudition au Québec? Je voudrais savoir si nous pourrons en parler, sinon maintenant, du moins un peu plus tard.

Le sénateur Hébert : Vous avez décrit fort exactement ce qu'est la situation en ce qui concerne les ouvrages universitaires publiés en Grande-Bretagne, ou d'ailleurs, à Toronto. Cela vaut également pour les livres publiés en français, à une différence près cependant : lorsque les Presses de l'Université Laval ou de l'Université de Montréal impriment un ouvrage portant sur une question n'intéressant qu'un public réduit, en particulier lorsqu'il s'agit d'un sujet relatif au Canada et intéressant plus spécialement les Canadiens ou les Québécois, c'est encore plus vrai. Les difficultés que vous venez de décrire à propos des ouvrages publiés en anglais sont encore plus marquées au Québec à cause du nombre plus réduit de lecteurs.

Vous avez tout à fait raison. Ces livres coûtent maintenant si cher que les étudiants dont les moyens sont modestes ont du mal à les acheter. Ces ouvrages-là ne seront pas placés dans la catégorie des manuels et seront frappés d'une taxe de 7 p. 100 dans le cadre de la TPS. Le résultat sera que moins de livres seront vendus aux étudiants, aux universitaires, aux chercheurs, etc. Le nombre des ouvrages exportés diminuera également, si bien que moins de livres seront imprimés à l'avenir. Comme vous l'avez fort justement indiqué, les tirages seront plus réduits et l'éditeur sera obligé d'augmenter le prix de ses livres. Donc, plus ils coûteront cher, moins il y aura d'acheteurs et plus ils deviendront coûteux. Comment tout cela se terminera, je n'en sais rien. Il y a en tout cas, une chose qui est certaine, c'est que appliquer la TPS aux livres n'est pas la solution. Cela sonnera le glas de beaucoup d'ouvrages.

Bien entendu, les éditeurs de livres d'érudition devront également faire des choix, ce qui signifie que beaucoup d'ouvrages de qualité qui devraient normalement être publiés sur des sujets très spécialisés, des livres qui sont importants pour l'évolution de la pensée de notre société, ne seront pas publiés du tout, sans même parler de tirage réduit. Dans un an, la *Toronto University Press* publiera moins de livres qu'aujourd'hui, et la faute en sera à la TPS. Si j'étais le gouvernement, je ne serais pas très heureux de devoir me dire que ces livres ne seront jamais publiés et qu'ils ne joueront jamais de rôle dans l'évolution de notre société, et que le responsable, ce serait moi.

November 6, 1990

Copyright Act

Implementation of second phase — Education exemptions — Government position

Hon. Lorna Marsden: The Honourable Flora MacDonald, the then Minister of Communications, in speaking to us about the copyright bill, gave us her assurance that the education exemptions which were being discussed, and which she said were already drafted, would be brought in. That is three years ago. In the meantime, because the copyright bill was passed on the understanding that those amendments would be brought in, all educational institutions, as I have said before many times in this chamber, are really suffering from the significant limitations put on them. We were assured once again that phase two of the copyright amendments would be brought in this year. They have not been brought in. In fact, in correspondence and telephone calls over the last three weeks, I have heard many different things:

My question is to the Leader of the Government. I ask if he would please inform this chamber if he has any sure knowledge on this question. First of all, as background, I have received a number of letters, especially from universities and colleges, who were really feeling the cost of having to deal with those provisions of the Copyright Act which, as you know, provide no exemption for legitimate educational uses, or even illegitimate ones, for that matter. There is a rumour that phase two will be broken into two parts, that whatever is to be in phase two may come in small bites. I would like to know whether that is true or not. There is a rumour, a very widespread one, subsequent to meetings held in the recent past, that the minister is no longer entertaining the education exemptions to which he had already committed himself in writing in letters to members of the educational community. There is a rumour that while those education exemptions may still come in, there may be costs attached to them so they will not, in fact, be exemptions at all. I wonder if the Leader of the Government is in a position to confirm or deny any of these rumours, and if he is not, what is the earliest date, on which he can provide some information to this chamber which has quite a number of people who have direct interest in this matter.

Hon. Lowell Murray (Leader of the Government and Minister of State for Federal-Provincial Relations): Honourable senators, I am always glad to hear the honourable senator's rumours. I agree, it is probably time to put some facts on the record. I undertake to do so as soon as possible.

Amnesty International Prisoner of the Month

Elizardo Sanchez Santa Cruz is a 45 year old former professor of philosophy at Havana University currently in prison for making public statements in defence of human rights.

On 6 August 1989 some 20 security agents arrived at his home in Havana in the early hours of the morning, searched the premises and the offices of the Cuban Commission of Human Rights and National Reconciliation (CCHRNR) of which he is the president, and then detained him.

According to Amnesty International, Elizardo was charged with 'spreading false news with the aim of endangering the prestige or standing of the Cuban state'. Apparently this referred to interviews he gave foreign journalists about the trial and treatment of former army offcers who were executed on 14 July 1989 on charges of high treason and offences related to drug trafficking.

Following his trial on 17 November 1989, Elizardo was sentenced to two years imprisonment and is now held at Combinado de Este prison in Havana.

He has been detained on several occasions apparently for political motives. He was arrested in September 1986 after denouncing human rights violations in Cuba to foreign journalists, and was held without charge until his release in May 1987.

Please write brief and courteous letters appealing for the immediate and unconditional release of Elizardo Sanchez Santa Cruz to: Su Excelencia Comandante en Jefe Dr Fidel Castro, Presidente de la Republica, Ciudad de Havana, Cuba.

Lobbyist's Notebook
Le carnet du lobbyiste

by Donald C. Savage,
Executive Director, CAUT

No more Science Statistics?

Ivan P. Fellegi, the Chief Statistician of Canada, announced to the Senate Finance Committee in early January that Statistics Canada was considering responding to budget cuts by stopping gathering and distributing statistics on research and development in Canada. The President of CAUT protested to the Hon. William Winegard, Minister of Science and to the Prime Minister, noting that Canada will become the only major OECD (Organization for Economic Co-operation and Development) country unable to produce statistics on its own R & D. "If the government proceeds with this foolish proposal", said Professor Kerr, "many people would wonder if the real motivation is not financial restraint, but a desire to cover-up the inadequacies in Canada's research and development record". David Berger, the Liberal science critic, vigorously attacked the proposal in a letter to Benoit Bouchard. "L'abolition de ce service prouverait", he said, "une fois de plus que le Canada perd du terrain sur le plan technologique".

Copyright

The battle continues. The rush to push legislation hostile to the interests of scientists, scholars and universities appears to have been headed off. The talk now is of reverting to the original schedule which would produce a proposal in June. Marcel Masse has written a letter to Jim Edwards, the M.P. for Edmonton Southwest, indicating that the matter of exemptions has not been finally decided but that there will be some exemptions for the university community. Regrettably the letter has no details. CAUT continues, therefore, to press the government to honour its previous commitments and to produce Phase II as soon as possible based on the 1988 compromise worked out by Mr. Masse's own department. See also p. 1 "Mr. Masse, Where are You?".

Canadianization

CAUT and AUCC have, for many years, squared off on the subject of the Canadianization rules of the federal government. Recently, however, we have been meeting to see if we can sort out our differences. Our discussions and our meetings with the Department of Employment and Immigration have focused on two-tier advertising rules. We agree that we must look behind demands to relax the regulations in particular areas and ask why there are shortages of academics in these areas and what might be done by joint lobbying to do something about it. CAUT recognizes that there are areas where there are not enough Canadian candidates, but has also insisted that these areas must be precisely described if exemptions are sought; for example, not simply engineering but particular sub-fields in engineering. We also suggest that the exemptions be limited in duration and automatically subject to review. Recent meetings with departmental officials, suggest they have accepted our position on what those exemptions should be. It also looks as though CAUT and AUCC are moving closer in their positions.

CAUT and CSIS

In February, CAUT will be lecturing to the new CSIS recruits on the nature and importance of academic freedom. A similar lecture was delivered last fall. For many years, CAUT had criticized the training of security officers for its failure to include components on civil liberties. We welcome CSIS's decision to amend the content of recruit orientation to take into account this vital issue.

GST on Books and Periodicals

Despite widespread rumours that the government would remove the CST on books and periodicals prior to the implementation of the CST in January, nothing happened. The CST thus applies and CAUT continues to oppose it. The government of Quebec has suspended the operation of the provincial GST on books for a year.

Revenue Canada has announced that any imported goods, including books valued at less than $40, will not be subject to the CST. If you buy from a foreign book store, instruct the dealer to indicate on the outside of the package that the contents have a value of less than $40 (provided that is indeed true). Revenue Canada continues to insist that the CST applies to all foreign periodicals. This is likely to produce massive difficulties for the scholarly community. CAUT has protested to the Minister for Science.

Legal Status for Artists

Marcel Masse, the Minister of Communications, introduced legislation in December to give certain legal rights to artists whose work falls within the federal domain. The purpose is to create a labour relations structure which would include sectoral bargaining for artists involved in television, radio, the National Film Board, the National Arts Centre and the like. This part of the proposal is modelled after existing legislation in Quebec. The federal legislation would also create an advisory council to study matters such as unemployment insurance and other social benefits.

Students Shortchanged

The Ontario Council on University Affairs, the provincial government's advisory body, has called on the government to increase funds for universities by $400 million over the next five years. It says that students are getting a raw deal because of larger classes, increased use of part-time teachers, fewer library services, and fewer program choices.

par Donald C. Savage
Directeur général, ACPU

Plus de statistiques scientifiques?

Au début de janvier, Ivan P. Fellegi, le statiticien en chef du Canada, a annoncé au Comité sénatorial des finances que Statistique Canada envisageait de répliquer aux compressions budgétaires en cessant de recueillir et de diffuser des statistiques sur la recherche et le développement au Canada. Le président de l'ACPU a protesté contre cette décision auprès du ministre des Sciences, M. William Winegard, et du premier ministre. Il leur a fait remarquer que le Canada deviendrait ainsi le seul pays de l'OCDE à ne pouvoir produire de statistiques sur sa R et D. «Si le gouvernement donne suite à ce projet insensé, a déclaré M. Kerr, de nombreuses personnes se demanderont si le motif véritable ne serait pas une volonté de camoufler la médiocrité du Canada en matière de recherche et de développement plutôt que des restrictions financières». David Berger, le critique libéral en matière de sciences, s'est attaqué vigoureusement au projet dans une lettre à Benoît Bouchard. «L'abolition de ce service prouverait une fois de plus que le Canada perd du terrain sur le plan technologique», a-t-il déclaré.

Droit d'auteur

La bataille n'est pas terminée. Il semble que la course au dépôt d'une loi contraire aux intérêts des scientifiques, des universitaires et des universités ait ralenti. On semble maintenant vouloir revenir au premier projet qui serait déposé en juin. Marcel Masse a écrit à Jim Edwards, député d'Edmonton SouthWest, pour lui faire savoir que la question des exemptions n'avait finalement pas été réglée. Il a ajouté, cependant, qu'il y aurait quelques exemptions pour la collectivité universitaire. Hélas, la lettre ne donne pas plus de détails. L'ACPU continue donc de presser le gouvernement de respecter ses promesses antérieures et de déposer aussi tôt que possible la partie II fondée sur le compromis auquel sont arrivés en 1988 les fonctionnaires du ministère de M. Masse. Voir à ce sujet l'article intitulé «Où êtes-vous M. Masse? p. 1.

Canadianisation

Depuis de nombreuses années, l'ACPU et l'AUCC croisent le fer en ce qui concerne les règlements du gouvernement fédéral en matière de canadianisation. Toutefois, nous nous sommes récemment réunis en vue de régler ces divergences. Nos discussions et nos rencontres avec le ministère de l'Emploi et de l'Immigration ont porté sur les règlements de recrutement à deux paliers. Nous convenons que nous devons examiner les raisons des demandes d'emploi pour assouplir les règlements dans des domaines particuliers et nous demander pourquoi ces domaines manquent de professeurs et ce que nous pouvons faire conjointement pour trouver une solution. L'ACPU reconnaît que certains domaines manquent de candidats canadiens. Toutefois, nous avons toujours insisté pour que ces domaines soient décrits avec précision si nous voulons des exemptions, entre autres des sous-domaines particuliers du génie au lieu du domaine principal. Nous proposons, en outre, que la durée des exemptions soit limitée et assujettie à un examen automatique. D'après des rencontres récentes avec des hauts fonctionnaires du ministère, il semble que notre position sur la teneur des exemptions soit acceptée. Il semble également que les positions respectives de l'ACPU et de l'AUCC se rapprochent.

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L'ACPU et le SCRS

Des représentants de l'ACPU donneront en février un cours aux recrues du SCRS sur la nature et l'importance de la liberté universitaire. Un cours semblable a été offert à l'automne. L'ACPU a critiqué pendant de nombreuses années la formation des agents de sécurité qui ne touchait pas à l'aspect des libertés civiles. Nous sommes satisfaits de la décision du SCRS de modifier le contenu de la formation des recrues afin de tenir compte de cette question capitale.

TPS sur les livres et les périodiques

Malgré des rumeurs générales voulant que le gouvernement supprime la TPS sur les livres et périodiques avant la mise en vigueur de la taxe en janvier, il ne s'est rien produit. Par ailleurs, le gouvernement du Québec a suspendu la taxe de vente sur les livres pendant un an.

Revenu Canada a annoncé que tous les produits importés, y compris les livres, dont la valeur est inférieure à 40 $, ne seraient pas assujettis à la taxe. Par conséquent, si vous achetez un ouvrage d'une librairie étrangère, demandez au libraire d'indiquer sur l'emballage que le contenu n'excède pas 40 $ (à condition que cela soit vrai). Pourtant, Revenu Canada continue de maintenir que la TPS s'applique à tous les périodiques étrangers. La collectivité universitaire risque de faire face à d'énormes difficultés. L'ACPU a protesté auprès du ministre des Sciences.

Statut légal pour les artistes

Marcel Masse, ministre des Communications, a déposé un projet de loi en décembre qui donnera certains droits légaux aux artistes dont le travail relève du fédéral. Ce projet de loi a pour but de créer un organe de relations de travail qui comprendrait des négociations sectorielles pour les artistes oeuvrant à la télévision, à la radio, à l'Office national du film, au Centre national des arts, etc. Cette partie du projet de loi s'inspire d'une législation existante au Québec. La loi fédérale créerait en outre un conseil consultatif chargé d'étudier des questions comme l'assurance-chômage et d'autres avantages sociaux.

Les étudiants ne reçoivent pas leur dû.

Le Conseil des affaires universitaires de l'Ontario, l'organisme consultatif du gouvernement provincial, a demandé au gouvernement d'accroître de 400 millions de dollars les crédits aux universités pendant les cinq prochaines années. Il estime que les étudiants sont mal traités en raison de classes plus nombreuses, de l'emploi accru d'enseignants à temps partiel, de services de bibliothèque moindres et d'un choix de programmes diminué.

Laurie Taylor

Happy New Year, Maureen

Happy New Year, Professor Lapping.

Any resolutions?

I vaguely thought I might try to break out of my current postmodernist malaise by embracing a fundamentalist religion. But otherwise, *plus ça change.*

Jolly good. How's the mail backlog?

All sorted. Shall I run through the main items?

Please

Who's Who In North-Eastern Higher Education would like details of your distinguished academic career so that your name may be included in the next edition of the "prestigious volume".

Aren't I already in that edition?

You may be thinking of *Men of Eminence in Greater Humberside.*

Possibly. What else?

Requests for references for another 14 non-existent students.

What's going on, Maureen? This keeps happening.

Either several hundred complete strangers have spontaneously decided to swear allegiance to a department of which they were never members or else Dr. Robards has made a bigger cock-up in creating our student database than even we believed possible.

What else?

The vice-chancellor wants to know whether you will be free to collect your scroll for 30 years' distinguished service in person or whether it would be more convenient to have it faxed through to the Porter's Lodge.

Go on.

There's a smudged note from Dr. Piercemuller saying that because of blizzard conditions in north-east Scotland he won't be able to take his classes in the week commencing January 21.

Yes.

And a note from the library computer regretting the fact that your "alternative book list" for next term includes seven titles which themselves are not available and wondering, therefore, if you have an alternative alternative book list.

Go on.

You have an invitation from the University of Aberdeen.

What for?

Nothing specific. It simply invites you to visit the University of Aberdeen in the coming year. And then adds something about "it being your turn".

That's the lot?

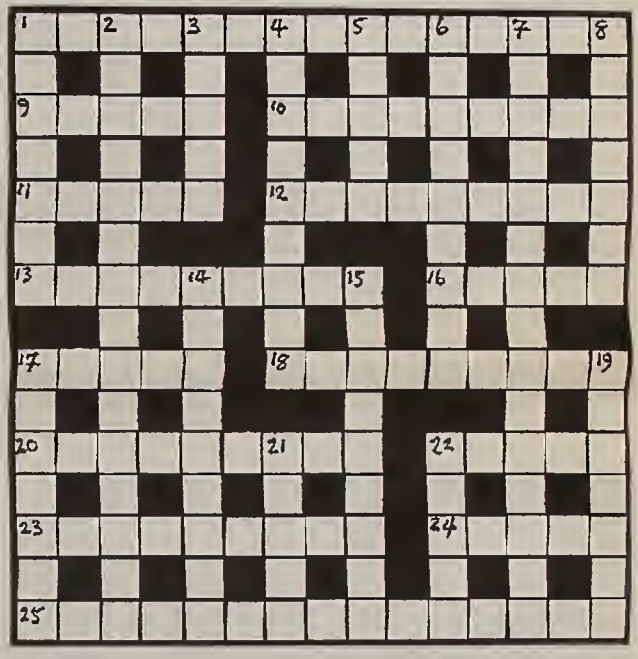
Indeed.

Maureen, I wonder if you'd mind terribly if we dealt with these tomorrow. I seem to have misplaced an essential personal item.

Not your 1991 Sasco wall chart?

Let's simply call it — "the will to live".

reprinted from *The Times in Higher Education Supplement*
January 4, 1991



ACROSS

1. Delighted with broad southern prospect. (2,3,2,3,5)
9. Start from traction without Tom. (5)
10. The end of the Tories? Exactly! (4,5)
11. Orphan lass — girl, that is. (5)
12. Went back to the bargaining table. (9)
13. Strange principle follows model instrumentalist. (9)
16. Played by one who is not there. (5)
18. Conflict over Princess's okay. (9)
20. Summarily apply topcoat? (5,4)
22. Courtyards found in the great rialto. (5)
23. Notice of a smashing alternative. (4,3,2)
24. Make a program error budge. (5)
25. "The child ..., ichors o'er the place, plays on and grows to be a man like us." (Browning). (5,3,1,6)

DOWN

1. Chemical agent from the West? (7)
2. Pure white noise of tea — I owe two! (8,7)
3. Professionals point to writing. (5)
4. Fee traded for the Provinces of Canada for instance. (9)
5. Home with no aspiration to be central. (5)
6. Christian principle from White Rock. (4,5)
7. Reward can follow legitimate gentleman, perhaps. (5,10)
8. After time, age loses each old-fashioned way. (7)
14. Spire confused Hardy's heroine with Sappho. (9)
15. Ersatz liquorice from beads on climber. (6,3)
17. "Why ask you? hear you — her in yours?" (Julius Caesar). (5,2)
19. Game piece on tap. (7)
21. Game or tape complemented by 22. (5)
22. Sound reproductive technology. (5)

Nouvelles brèves du Québec

La Commission Bélanger-Campeau : la CREPUQ, la FAPUQ et le SPUS soumettent des mémoires

par Marie LeComte

À la fin de l'année 1990, la CREPUQ, la FAPUQ et le SPUS ont déposé respectivement leur mémoire devant la Commission parlementaire sur l'avenir politique du Québec, afin de faire état de leur vision particulière en ce qui a trait à l'enseignement supérieur et à la recherche dans le contexte des changements constitutionnels qui pourraient survenir au Québec.

Dans son mémoire, la CREPUQ vise à sensibiliser les membres de la Commission à l'importance de la contribution du gouvernement fédéral au financement de l'enseignement et de la recherche universitaires. Elle décrit les modes d'intervention du gouvernement fédéral dans le financement de l'enseignement postsecondaire par l'intermédiaire du financement des programmes établis (FPE); un financement toujours à la baisse et au sujet duquel le dernier budget du Québec indique: «...si aucun changement n'est apporté au programme, la réduction de la contribution du gouvernement fédéral au FPE impliquera un transfert financier nul au Québec dans moins de dix ans». Elle décrit également le soutien à la recherche par le biais des conseils subventionnaires, des ministères et autres organismes, tels l'Agence canadienne de développement international (ACDI) et le Centre de recherche en développement international (CRDI). En conclusion, la CREPUQ souligne l'importance du rôle des universités dans la société d'aujourd'hui et dans le Québec de demain, quel que soit son statut constitutionnel.

La FAPUQ (Fédération des associations de professeurs des universités du Québec), pour sa part, indique que les universités jouent un rôle de premier plan depuis les trente dernières années dans le développement accéléré du Québec et qu'il est impératif que soient inscrits dans des textes constitutionnels, les droits relatifs à l'enseignement supérieur et à la recherche. À cette fin, la FAPUQ soumet plusieurs recommandations à la Commission Bélanger-Campeau.

D'abord, que le Québec exerce la plénitude de ses compétences en matière d'éducation, incluant l'enseignement supérieur; que le caractère d'exclusivité de ces compétences soit constitutionnalisé; et que le financement de ce champ de juridiction ne relève que du Québec, ce qui implique le transfert de points d'impôt du fédéral au provincial.

Ensuite, au plan de la recherche, que le Québec réclame du gouvernement fédéral, principal bailleur de fonds dans ce domaine, un financement adéquat et qu'il exige des organismes subventionnaires fédéraux, un partage équitable des montants alloués aux universités québécoises par rapport aux autres universités canadiennes, et aux universités francophones par rapport aux universités anglophones. La FAPUQ recommande également que le gouvernement du Québec presse le gouvernement fédéral de respecter ses engagements relatifs aux transferts fiscaux et au financement des programmes établis jusqu'à ce que des ententes constitutionnelles soient conclues entre les deux parties. D'autre part, considérant le sous-financement des universités québécoises et la juridiction exclusive du gouvernement québécois sur son système d'enseignement supérieur, la FAPUQ recommande au gouvernement du Québec d'assurer un financement adéquat de ses universités et d'en constitutionnaliser le principe afin que ces dernières puissent remplir leur mission. La FAPUQ souhaite aussi que soient constitutionnalisés les droits à l'enseignement supérieur et à la liberté universitaire. Enfin, elle réaffirme la nécessité de maintenir dans les textes constitutionnels le droit d'association reconnu pour l'ensemble des travailleurs et des travailleuses et que soient ajoutés les droits de négociation et de grève.

Quant au mémoire du SPUS (Syndicat des professeurs de l'Université de Sherbrooke), il fait état des conclusions tirées d'une enquête qu'il a menée auprès des professeur(e)s de l'Université de Sherbrooke. Les conclusions globales de cette enquête, à laquelle 63 % des membres ont répondu, concernent les domaines social, culturel et économique, ainsi que le financement de la recherche.

Dans les domaines social et culturel, les professeurs de l'Université de Sherbrooke estiment majoritairement qu'il est important que le Québec exerce un contrôle exclusif sur les politiques relatives à l'immigration, aux communications, à la langue, à la main-d'oeuvre et à l'environnement. En matière économique, ils sont d'avis que le Québec doit assumer la responsabilité de son développement économique et de ses politiques commerciales, monétaires et fiscales. Enfin, en ce qui concerne le financement de la recherche, ils estiment que dans leur domaine de recherche respectif, le Québec est désavantagé par rapport à certaines autres provinces, quant à la part des fonds attribués par les organismes fédéraux.

Des chiffres et des lettres

Le compte est bon

Utilisez les six nombres, au plus une fois chacun, pour arriver au total, ou le plus près possible du total. Vous pouvez additionner, soustraire, multiplier ou diviser. UNE MINUTE par problème!

Exemple: 6 5 25 4 50 25 319
Solution: [(25 – 50) x 4] + 25 – 6 = 319

1.	4	75	8	1	3	7	357
2.	4	10	2	25	3	7	546
3.	1	7	8	25	6	3	957
4.	1	2	3	100	8	7	666

Le mot le plus long

Composez le mot le plus long possible en agençant les six lettres proposées. Les formes du féminin, du pluriel, etc., sont permises. UNE MINUTE par problème.

Exemple : T E S E Q O P R Z
Solution : PORTÉES (7)

1. E D O G E T U J G
2. T E T E S O S P U
3. C E C A R A D T G
4. H N R E R E T C A

Solution des jeux du mois passé

[(5 + 8 – 2) x 25] + 75 + 8 = 358
[(25 x 10) + 7] x 2 = 514
[(50 + 23) / 4] x 9 x 3 – 10 = 341
(50 x 4) + (25 x 6) + 3 – 1 = 352

1. FISCALITE (9)
2. PEROXYDE (8)
3. SOURDINE (8)
4. MENTAUX (7)

N'hésitez pas à envoyer de meilleures solutions à:

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Taxation of Academics Changing their Country of Employment

Part II

Introduction

As mentioned in the January edition of the CAUT *Bulletin*, this report was prepared by Don Robertson, C.A. of Robertson, Hill, Chartered Accountants located in Ottawa. Commissioned by CAUT, the first part of this published report covers several matters: residency, taxation of non-residents, source deductions and persons deemed by Revenue Canada as residents for part of the year. Part II describes deductions for contributions to pension plans, union dues and professional memberships.

Deductions for Contributions to Pension Plans

A money purchase plan is one in which a pension is purchased at retirement from funds attributed to employer and employee contributions plus any investment income earned.

The new rules are summarized below with any transitional changes between 1990 and later years identified. These rules obviously do not apply to 1989 and earlier years.

A. Employee Contributions to Defined Benefits Plans

A defined benefit plan is one in which the calculation of benefits earned is based on pay levels and years of service.

After 1990 there are no limits to the deductibility of an employee's current or past service contributions to such a plan. For 1990 there are no restrictions on deductions for current service contributions, but those for past service are limited to $3,500 ($5,500 in Quebec) per year and, in total, to $3,500 times the number of years of service prior to becoming a plan member. There is of course the remaining restriction that the terms of the plan permit the contribution. Pension reform continues to allow teachers to make past service contributions to a registered pension plan for periods during which they were a contributor. This rule is in effect until 1994 to accommodate those who had withdrawn contributions previously made.

B. Employee Contributions to a Money Purchase Plan

For 1990, an individual may contribute $3,500 ($5,500 in Quebec) to his employee's registered money purchase pension plan. (Excess contributions can be removed tax-free only until December 31, 1990.) Under pension reform, the limit for contributions to such plans becomes the lesser of 18 percent of pensionable earnings and, for 1991, $12,500. This limit increases by $1,000 per year until it reaches $15,500 in 1994. The limit will be indexed after 1994.

C. RRSP Contributions

The following table shows the contribution limits for 1990 and subsequent years.

RRSP Contribution Limits for 1990 and Subsequent Years

	1990	1991	1992	1993	1994	1995
Limit as a % of Earned Income	20	18	18	18	18	18
Income Year	1990	1990	1991	1992	1993	1994
Max. Deduction with RPP Contributions	$3500 minus RPP	$11,500*	$12,500*	$13,500*	$14,500*	$15,500*
– No RPP or DPSP Contributions	$7500	$11,500	$12,500	$13,500	$14,500	$15,500
Carry forward unclaimed amounts	No	Yes	Yes	Yes	Yes	Yes

* Where an individual is a member of a registered pension plan, or deferred profit sharing plan, this amount must be reduced by the "Pension Adjustment". Commencing with 1990, employers will report the applicable pension adjustment on your T4. The calculation of the pension adjustment is complex and for defined benefit plans, is a function of the benefit accrued during the year. Plans will be amended for 1991 so that the P.A. of any individual does not then exceed 18 percent of earnings from the previous tax year.

D. Foreign Plans

It will have been noted that for deductions from income to be allowed in respect of pension contributions, the plan must be registered according to rules established by Revenue Canada. By definition contributions made by a Canadian taxpayer to a foreign plan not so registered will not be allowed as a tax deduction and income earned in the plan may be taxable. This is true even in cases where a Canadian resident is paying Canadian tax on foreign income earned while temporarily abroad and the pension contribution is made in respect of such income.

In many cases, when a taxpayer leaves Canada on a temporary assignment, it is possible to continue paying Canada Pension Plan payments, and thereby maximize future benefits.

E. Maintaining Registered Pension Plan Payments

The question remains as to whether those who are abroad, and who continue to be subject to Canadian tax, may deduct contributions to a registered pension plan when they are not receiving income from the employer who sponsors the plan.

While it is difficult to imagine all of the possible situations in which university professors might be employed, we believe it is quite common for individuals to take temporary employment abroad with the intention of returning to Canada. It is the common practice of Canadian universities to permit the absent employee to make both their own and the employer's contributions to the university's plan. In this way the years of service and final benefits are maintained.

Assuming the individual continues to be a resident of Canada for tax purposes, they will be taxed on world income, including foreign source income and it appears they are able to deduct their pension contributions to the Canadian university even though most or all of their taxable income is generated overseas. There is a requirement that the contribution be made "in accordance with the plan as registered". A second requirement that the contribution be deducted at source by the employer is obviously not possible where the employee is on leave of absence. Revenue Canada's assessing practice has been not to insist on this requirement in such circumstances.

Union Dues and Professional Memberships

Section 8(1) of the Canada Income Tax Act permits the deduction of annual professional fees subject to the following conditions:

1. They must relate to an office or employment.
2. They must be required to maintain professional status.
3. The employee must not have been reimbursed.
4. The employee's designation must be recognized by statute (foreign, provincial or federal).
5. The amount must have been paid in the year.

Interpretation Bulletin 158R2 holds that while the designation need not be mandatory to hold a position, it must be related to the position from which the income is derived. Dues paid to a society of accountants would likely not be deductible by a professor of medicine. It would therefore be logical that where any employment income is being taxed in Canada, whether for a resident or non-resident taxpayer, any annual professional dues which meet the above criteria would be deductible. The payment can be made to a Canadian or foreign association or body.

The same section permits the deduction of annual union dues if:

1. They do not represent payments for retirement or other benefits (if this should be the case the payment may be otherwise claimed).
2. The dues must not be reimbursed to the employee.
3. They are not designated as special assessments by the union.
4. They are supported by entry on the employee's T4 or by an appropriate receipt.
5. They are wholly applicable to the reported income or may reasonably be regarded as applicable.

Subsection 8(1)(i)(iv) stipulates the union be defined by the Canada Labour Code or a provincial statute. It may therefore be possible that dues paid to a foreign union would not be allowed even though the related income was taxed in Canada.

Note that in all of the above discussion the question of residence does not appear to be a factor, but rather whether the taxpayer is reporting Canadian income.

L'impôt sur le revenu et les professeurs travaillant à l'étranger

Deuxième Partie

Introduction

Le présent rapport a été élaboré par Don Robertson, comptable agréé chez Robertson & Hill, Chartered Accountants à Ottawa. La première partie du rapport, préparée à la demande de l'ACPU, traitait de divers sujets : lieu de résidence, imposition des contribuables résidant à l'extérieur du Canada, retenues à la source et contribuables qui, selon Revenu Canada, ont résidé au pays pendant une partie de l'année. La deuxième partie présentée ci-après touche les déductions relatives aux contributions à des régimes de pension, aux cotisations syndicales et aux affiliations professionnelles.

Déductions au titre des contributions aux régimes de pension

Les nouvelles règles à cet effet sont résumées ci-après, et toutes les transitions dans les modifications apportées entre 1990 et les années suivantes sont précisées. Évidemment, ces règles ne s'appliquent pas à 1989 ni aux années précédentes.

A. Contributions de l'employé aux régimes de retraite à prestations **déterminées**

Dans un régime de retraite à prestations déterminées, la rente est calculée selon les niveaux de salaires et le nombre d'années de service.

Après 1990, il n'y a aucun plafond quant au montant déductible pour les cotisations versées durant l'année de service en cours ou les années passées. En 1990, il n'existe pas de limite de déduction pour l'année en cours, mais un plafond de 3 500 $ (5 500 $ au Québec) s'applique pour chaque année de service passée et, au total, avant l'adhésion au régime, la limite est de 3 500 $ multipliés par le nombre d'années de service. Bien sûr, les modalités du régime restreignent aussi la contribution possible. La réforme permet toujours aux professeurs de verser les contributions faites pendant les années de service passées dans un fonds de pension enregistré, et ce, pour les périodes durant lesquelles ils étaient des cotisants. Cette possibilité sera offerte jusqu'en 1994 en vue d'accommoder ceux qui avaient retiré des contributions effectuées dans le passé.

B. Cotisations de l'employé aux régimes de retraite à cotisation déterminée

Dans un régime à cotisation déterminée, la pension touchée à la retraite provient des fonds versés par l'employeur et l'employé et de tout revenu de placements en surplus.

En 1990, un employé peut verser une somme de 3 500 $ (5 500 $ au Québec) à son régime à cotisation déterminée. On peut retirer les cotisations en trop sans être imposé jusqu'au 31 décembre 1990 seulement. Selon la réforme, la limite des cotisations à de tels régimes se situe à 18 p. 100 du revenu cotisable annuel, jusqu'à concurrence de 12 500 $ pour 1991. Chaque année subséquente, ce plafond augmente de 1 000 $ pour atteindre 15 500 $ en 1994. La limite est ensuite indexée.

C. Cotisations aux REÉR

Le tableau 1 donne les plafonds pour 1990 et les années subséquentes.

D. Régimes de pension étrangers

Soulignons que pour que les cotisations à un régime de pension soient admissibles, il faut que ce dernier soit enregistré conformément aux règles établies par Revenu Canada. Par définition, les cotisations versées par un contribuable canadien à un régime étranger ne seront pas déductibles, et il se peut que les revenus retirés de ce régime soient imposables. La situation reste la même pour les contribuables canadiens qui payent leur impôt au Canada sur un revenu gagné dans le cadre d'un travail temporaire à l'étranger et dont la contribution à un régime de retraite est fonction de ce revenu.

Quand un contribuable quitte le Canada à la suite à d'une affectation temporaire, il lui est souvent possible de continuer à payer des cotisations au Régime de pensions du Canada et, de cette façon, de maximiser le montant de sa pension.

E. Cotisation à un régime de retraite enregistré pendant un séjour à l'étranger

Une question reste en suspens : les contribuables canadiens résidant à l'étranger et devant payer des impôts au Canada peuvent-ils déduire des cotisations à un régime de retraite enregistré quand ils ne reçoivent aucun revenu de l'employeur qui répond du régime en question? ➤

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Tableau I

Le tableau suivant donne les plafonds pour 1990 et les années subséquentes.

	1990	1991	1992	1993	1994	1995
Plafonds exprimés en pourcentage du revenu gagné	20	18	18	18	18	18
Année	1990	1990	1991	1992	1993	1994
Déduction maximum – avec cotisation à un RRE	3 500 $ moins contribution au FPA	11 500 $*	12 500 $*	13 500 $*	14 500 $*	15 500 $*
– sans contribution à un RRE ou à un RPDB	7500 $	11 500 $	12 500 $	13 500 $	14 500 $	15 500 $
Report possible de la somme non utilisée	Non	Oui	Oui	Oui	Oui	Oui

* Le cotisant à un régime de retraite enregistré (RRE) ou à un régime de participation différée aux bénéfices (RPDB) doit soustraire à ce montant le «facteur d'équivalence». À partir de 1990, les employeurs indiqueront le facteur d'équivalence approprié sur votre formule T4. Le calcul de ce facteur est complexe et, dans les régimes à prestations déterminées, il est fonction des cotisations cumulées durant l'année. Les régimes seront modifiés pour 1991, de façon que le montant du facteur d'équivalence n'excède pas 18 p. 100 du revenu d'un particulier.

Bien qu'il soit difficile d'imaginer toutes les situations d'emploi possibles des professeurs d'université, il n'est pas rare que ceux-ci travaillent temporairement dans un pays étranger en ayant l'intention de revenir au Canada. Dans un tel cas, les universités canadiennes permettent généralement à l'absent de verser les cotisations de l'employé et de l'employeur au régime de l'établissement. Il s'agit d'une façon de maintenir le nombre d'années de service et le capital de retraite.

En supposant que le professeur demeure un résident canadien, il sera imposé sur ses revenus de toutes provenances, y compris ceux gagnés dans un autre pays. Il semble qu'une personne dans cette situation puisse déduire ses cotisations à un régime de retraite d'une université canadienne, bien que la majeure partie ou la totalité de son revenu imposable provienne de l'étranger. Dans ce cas, deux restrictions s'appliquent. D'abord, il faut que la contribution soit faite «en conformité avec le régime tel qu'il est enregistré». Il est évident que la deuxième restriction, qui est que l'employeur doit retenir la contribution à la source, est impossible à respecter quand l'employé jouit d'un congé autorisé. Toutefois, en règle générale, le personnel de Revenu Canada chargé de l'évaluation d'une telle situation n'insiste pas trop sur cette exigence.

Cotisations syndicales et affiliations professionelles

L'article 8(1) de la *Loi de l'impôt sur le revenu* du Canada précise que la déduction des frais d'adhésion à une association professionnelle est sujette aux conditions suivantes :

1. Ces frais doivent être reliés à une charge ou à un emploi.
2. Ils doivent être nécessaires pour maintenir une position professionnelle.
3. Ils ne doivent pas avoir été remboursés à l'employé.
4. L'affiliation de l'employé doit être reconnue par un statut étranger, provincial ou fédéral.
5. Le montant doit avoir été versé au cours de l'année.

Le *Bulletin d'interprétation 158R2* indique que bien que l'affiliation ne constitue pas une condition *sine qua non* à l'occupation d'un emploi, elle doit être liée au poste duquel l'intéressé tire son revenu. Par exemple, un professeur de médecine ne pourrait probablement pas déduire des frais d'adhésion à une association de comptables. Il serait par conséquent logique d'affirmer que si l'imposition du revenu d'un contribuable résidant ou non au pays s'effectue au Canada, ses frais d'adhésion seraient déductibles, s'ils répondent aux critères énumérés. Les frais peuvent être versés à une association ou à une entité canadienne ou étrangère.

Le même article indique que la déduction des cotisations syndicales annuelles est admise si :

1. Ces cotisations ne sont pas des cotisations pour la retraite ou d'autres avantages sociaux (le cas échéant, elles pourraient déjà être déductibles).
2. Elles ne doivent pas être remboursées à l'employé.
3. Elle ne sont pas désignées comme contributions spéciales par le syndicat.
4. Elles seront mentionnées sur le formulaire T4 de l'employé ou prouvées par un reçu approprié.
5. Elles sont considérées comme pleinement applicables au revenu déclaré ou elles peuvent être raisonnablement considérées comme tel.

Le sous-alinéa 8(1)i)(iv) stipule que le syndicat doit être défini par le *Code canadien du travail* ou un statut provincial. Il se pourrait donc que des cotisations payées à un syndicat étranger ne soient pas déductibles, bien que le revenu associé ait été imposé au Canada.

Il faut noter que dans l'ensemble des discussions précédentes, le fait d'habiter au Canada n'apparaît pas comme un facteur aussi important que celui de déclarer un revenu canadien.

Conclusion

La deuxième partie du présent rapport montre que de nombreux facteurs influent sur les cotisations aux régimes de retraite versées par des professeurs qui travaillent dans un autre pays. Elle montre aussi qu'en regard des cotisations syndicales et des frais d'adhésion à des associations professionnelles, le fait d'habiter le Canada n'est pas un facteur aussi important que celui de déclarer un revenu canadien. Tel que mentionné précédemment, selon le contexte et les conditions d'emploi, les répercussions d'un travail à l'étranger peuvent se révéler complexes, et il est alors recommandé de consulter un spécialiste de la question.

Photo: The Ottawa Citizen

Carleton University, Colonel By Drive, Ottawa

Solution to January Crossword Puzzle

I	D	E	E	F	I	X	E	■	P	O	E	T	I	C
M	■	A	■	A	■	Y	■	U	■	R	■	R	■	O
M	U	S	K	M	E	L	O	N	■	A	X	I	O	M
U	■	E	■	I	■	O	■	S	■	C	■	T	■	P
N	A	S	A	L	■	L	O	C	A	L	G	U	R	Y
O	■	■	■	I	■	■	■	O	■	E	■	R	■	T
C	A	N	T	E	R	B	U	R	Y	■	L	A	K	E
H	■	E	■	S	■	O	■	E	■	D	■	T	■	R
E	A	V	E	■	Q	U	A	D	R	I	C	E	P	S
M	■	E	■	O	■	C	■	■	■	R	■	■	■	C
I	T	R	O	D	W	H	E	N	■	T	E	M	P	I
S	■	M	■	E	■	A	■	U	■	Y	■	O	■	E
T	I	E	I	N	■	R	E	D	U	C	T	I	O	N
R	■	E	■	S	■	D	■	G	■	U	■	R	■	C
Y	A	T	T	E	R	■	T	E	M	P	L	A	T	E

Academic Freedom and Tenure Committee
Liberté universitaire et permanence

By Alan Andrews (Dalhousie), Person Chairing, Academic Freedom and Tenure Committee

The "Chilling Effect" of Libel

Recently, the Academic Freedom and Tenure (AF&T) Committee learned of an interesting legal action with implications for academic freedom. The case involves a libel action brought against the authors and publishers of a book of contemporary oral history.

Entitled *A Communist Life*, the book features the reminiscences of Jack Scott a former member of the Communist Party of Canada. The reminiscences, many of them on tape, were gathered and edited by Professor Bryan Palmer of the Department of History at Queen's University, and published by the Committee on Labour History, a sub-group of the Canadian Historical Association (CHA).

Four individuals (identified in Scott's memoirs as members of the Communist Party of Canada) took legal action believing they had been libelled by Mr. Scott, his editor and publishers. Scott, Palmer, the officers of the Committee on Labour History, Newfoundland's Memorial University and the St. John's firm that had printed the book, were all named in the suit; Memorial University was included because the Committee was located at the university which may in itself carry legal implications. Professor Greg Kealey, treasurer of the Committee on Labour History, contacted the AF&T Committee for advice and support.

The AF&T Committee referred to existing CAUT policy positions with respect to libel actions. Section 1 of the CAUT **Policy Statement on Libel Actions arising out of Academic Activities and Responsibilities** addresses the question of "Libel Actions arising out of Statements in Scholarly Publications". In general, the AF&T Committee has urged that the first principle asserted in this Policy Statement, namely that "debate and discussion are the proper ways to settle academic arguments," be chosen as the course of action rather than turning to the courts. Consequently, CAUT recommends that disputes arising from publication should be dealt with by offering the complainant the opportunity to refute the original statement, and in the majority of cases this has also been AF&T's advice.

However, in this instance, the Committee was not dealing with a dispute solely among academics. Although some of those against whom the complaint has been lodged are members of CAUT, the book's principal author and the complainants are not.

Since universities have an obligation, as employers, to defend all employees (when an employee becomes embroiled in legal action as a result of carrying out their professional duties or obligations), the AF&T Committee believes that professors also have the right to expect that their employer will defend them. The Committee wrote to the President of Memorial University urging him to defend the faculty members who were being sued.

The President of Memorial replied that the question should be referred to the University's insurance carriers. The insurer agreed to assume the defence of the faculty members along with the University, who was already represented by the insurer since being named in the suit. From the AF&T Committee's point of view this particular matter was therefore resolved. To date, other universities whose faculty members are named in the suit have not followed Memorial's example.

This leaves faculty vulnerable should the insurance carrier decide not to defend the faculty member, or if a professor is sued privately as the result of a publication. This not withstanding, it is difficult to see how the insurer could accept liability to defend the university against the action, but not the employee.

In addition to appealing to the AF&T Committee, the defendants in this case have also appealed to the Canadian Historical Association, which maintains a defence fund. The CHA Executive set up a small sub-committee to examine the appeal and subsequently reported that they were strongly in favour of supporting the defence. Since the defence fund is small, however, the funds available from this source are limited.

■ ■ ■

Since universities have an obligation, as employers, to defend all employees (when an employee becomes embroiled in legal action as a result of carrying out their professional duties or obligations), the AF&T Committee believes that professors also have the right to expect that their employer will defend them.

■ ■ ■

In a related development, one of the complainants in the case wrote to university libraries, warning them of the libel action and demanding that copies of the book be withdrawn from circulation; this individual threatened that, if this were not done, offending institutions would be added to the suit. Thus far the librarians have refused. As the University Librarian at Memorial wrote, "such cases may drag on for years at relatively little expense to the plaintiffs, particularly if they are acting for themselves. The potential of anyone with $50 and a Self Counsel Press book being able to censor our collections is daunting".

CAUT's Policy Statement on Libel Actions makes it clear that the AF&T Committee may authorize expenditures to support defendant(s) in libel actions if it believes that academic freedom is threatened. However, it is clearly desirable that the universities' willingness to defend academic freedom be affirmed positively and specifically.

The case discussed here shows that this must be specified in collective agreements and special plans, since general expressions of commitment to academic freedom may not produce meaningful action when required. Other avenues of support that warrant consideration include establishing defence funds by learned societies (such as that of the Canadian Historical Association), by faculty associations (the Memorial University of Newfoundland Faculty Association has one), and by the Association of Universities and Colleges in Canada.

In the U.S., the potential "chilling effect" of libel actions with respect to First Amendment rights has lately been noted.[1] The threat to academic freedom is, alas, no less real.

[1] See particularly Lois G. Forer, *A Chilling Effect: The Mounting Threat of Libel and Invasion of Privacy Actions to the First Amendment*. New York: W.W. Norton, 1987.

Par Alan Andrews (Université Dalhousie), président du Comité de la liberté universitaire et de la permanence de l'emploi

L'écrit diffamatoire et son «effet de refroidissement»

Le Comité de la liberté universitaire et de la permanence de l'emploi a récemment eu vent d'une intéressante poursuite judiciaire qui a des répercussions sur la liberté universitaire. Il s'agit d'une action en diffamation contre les auteurs et les éditeurs d'un ouvrage d'histoire orale contemporaine.

Intitulé *A Communist Life*, le livre relate les souvenirs d'un ancien membre du parti Communiste du Canada, Jack Scott. M. Bryan Palmer, professeur d'histoire de l'Université Queen's, a enregistré nombre de ces souvenirs et a colligé des articles. Le Comité d'histoire du mouvement ouvrier, une subdivision de la Société historique du Canada, a édité l'ouvrage.

Estimant qu'elles avaient été lésées par les propos diffamatoires de M. Scott et, par le fait même, du rédacteur et des éditeurs, un certain nombre de personnes ont intenté une action. MM. Scott et Palmer, ainsi que les membres du Comité d'histoire du mouvement ouvrier ne sont pas les seuls à avoir été cités dans la poursuite. Il y a aussi l'Université Memorial, parce que le comité y est légalement situé, et une compagnie de St John's, où le livre a été imprimé. Le professeur Greg Kealy, trésorier du Comité d'histoire du mouvement ouvrier, a communiqué avec le Comité de la liberté universitaire et de la permanence de l'emploi (CLUPE) pour obtenir des conseils et son appui.

Le CLUPE s'est appuyé sur les politiques de l'ACPU en matière d'actions en diffamation. L'article 1 de **l'Énoncé de principes de l'ACPU sur les poursuites en diffamation découlant de responsabilités et d'activités universitaires** aborde la question des «Poursuites en diffamation découlant de déclarations faites dans des publications spécialisées». En règle générale, le CLUPE a l'habitude de conseiller fortement le premier principe de l'Énoncé de principes, à savoir «Il n'y a rien de mieux que des discussions et des débats pour régler

suite à la page 27

Reminder: Second Call for Nominations to CAUT Officer Positions and as Chairs and Members of CAUT Standing Committees

This is to remind you that nominations are being actively sought for election to the Executive Committee, namely: CAUT President, Vice-President, and three Members-at-large. Nominations are also being sought for election to positions on the three CAUT Standing Committees: Academic Freedom and Tenure — three vacancies, Librarians — one vacancy, and the Status of Women Committee — two vacancies, including, in particular, nominations for Person Chairing the Academic Freedom and Tenure Committee and Person Chairing the Status of Women Committee. Individual affiliated members and associate members of CAUT are entitled to make nominations.

In order to maintain the effectiveness of CAUT as an organization it is extremely important that well qualified members of local and provincial associations are nominated. Elections will take place at the CAUT Council meeting in Ottawa in May, 1991.

Term of Office

The term of office for the President, Vice-President and Executive Committee Members-at-large is one year. The term of office for members of CAUT Standing Committees is three years.

Nomination Procedure

Nominations should be sent to:

Professor Peter King
Person Chairing
Elections and Resolutions Committee
CAUT
Suite 308
294 Albert Street
Ottawa, Ontario
K1P 6E6

They should include:

- A letter of nomination.
- A brief statement of why the nominator feels the nominee is qualified to serve.
- The agreement of the nominee to serve if elected.
- A completed copy of the "Standard Information Form" (available from any Faculty Association office or from CAUT) and, for nominees to the Academic Freedom and Tenure Committee, a full academic curriculum vitae.

Nomination deadlines for this second call:

Academic Freedom and Tenure Committee: March 31, 1991

Librarians' Committee: March 1, 1991
(For consideration at the March 15 meeting of the Librarians' Committee)

Status of Women Committee: March 31, 1991

All other nominations: March 31, 1991 if possible

Description of Positions

The President

Responsible for guiding the affairs of the Association between meetings of Council and for ensuring that policies approved by Council are implemented. A nominee for the position of President should have had considerable experience in faculty association affairs at the local or provincial level.

The Vice-President

Responsible, in particular, for relations between CAUT and its staff and, as a senior officer, for assisting the President with his or her responsibilities.

Committee Members

Nominees for positions on Standing Committees should have considerable experience in the area of responsibility of the committee to which he or she is nominated.

Rappel : Deuxième sollicitation de candidatures aux postes de dirigeants de l'ACPU, de Présidents et de membres des comités de l'ACPU

Nous désirons vous rappeler que nous sollicitons activement des candidatures à des postes au Comité de direction, soit : président(e), vice-président(e), et trois membres ordinaires de l'ACPU. En outre, nous sollicitons des candidatures à des postes aux trois comités permanents de l'ACPU : trois postes au Comité de la liberté universitaire et de la permanence de l'emploi, un poste à celui des bibliothécaires, et deux postes au Comité du statut de la femme, notamment à la présidence du Comité de la liberté universitaire et de la permanence de l'emploi, et à la présidence du Comité du statut de la femme. Les membres affiliés individuels et les membres associés de l'ACPU ont le droit de présenter des candidatures.

Pour que l'ACPU demeure une organisation efficace, il est donc très important de proposer des candidats qualifiés des associations locales et provinciales. Les élections se tiendront à l'occasion de l'assemblée du Conseil qui se tiendra à Ottawa en mai 1991.

Mandat

Le mandat du président ou de la présidente, du vice-président ou de la vice-présidente de même que des membres ordinaires du Comité de direction est d'un an. Le mandat des membres des comités permanents de l'ACPU est de trois ans.

Méthode de mise en candidature

Il faut envoyer les candidatures à :

M. Peter King
Président
Comité des élections et résolutions
ACPU
Bureau 308
294, rue Albert
Ottawa (Ontario)
K1P 6E6

Les pièces suivantes doivent accompagner les mises en candidature :

- Une lettre de mise en candidature.
- Une brève déclaration expliquant pourquoi la personne qui présente le(la) candidat(e) estime qu'il ou elle possède les qualités voulues.
- L'accord du(de la) candidat(e) de siéger s'il (ou si elle) est élu(e).
- Une copie du Formulaire d'information réglementaire à l'intention des candidats à un poste électif de l'ACPU, disponible auprès des associations de professeurs ou de l'ACPU et, pour les candidats au Comité de la liberté universitaire et de la permanence de l'emploi, un curriculum vitae complet de leur expérience universitaire.

Date limite des mises en candidature pour cette deuxième sollicitation :

Le Comité de la liberté universitaire et de la permanence de l'emploi : le 31 mars 1991

Le Comité des bibliothécaires : le 1 mars 1991
(pour que le Comité des bibliothécaires les étudie à sa réunion du 15 mars.)

Comité du statut de la femme: le 31 mars 1991

Toutes les autres mises en candidature : avant le 31 mars 1991 (si possible)

Description des postes

Le(la) président(e)

La personne élue est responsable de la direction des affaires de l'association entre les assemblées du Conseil et s'assure que les directives approuvées par le Conseil sont mises en oeuvre. Les candidats à la présidence doivent posséder une expérience considérable en matière d'associations de professeurs à l'échelle locale ou provinciale.

Le(la) vice-président(e)

La personne élue est responsable, en particulier, des relations entre l'ACPU et son personnel et, en tant que cadre supérieur, elle aide le(la) président(e) à s'acquitter de ses responsabilités.

Les membres des comités

Les candidats à des postes aux comités permanents doivent posséder une expérience considérable dans le champ de responsabilité du comité pour lequel leur candidature est proposée.

World University Service Bankruptcy Shakes Development Community

CIDA Photo: Bruce Paton

Like this volunteer in Botswana, many Canadians have worked on overseas projects with WUSC during the past 50 years, passing on skills and knowledge.

The international development community was shaken November 30 when the news broke that the World University Service of Canada (WUSC) was facing bankruptcy. It was the first case of a major international development agency facing this harsh side-effect of the current recession.

With a record of more than 50 years of overseas development assistance, WUSC is one of Canada's oldest development non-governmental organizations (NGOs), noted for a high standard of educational and technical assistance. It is also the largest, with some 30 employees and 400 volunteers and staff in 20 countries at the time this crisis hit.

WUSC received 70 per cent of its financing from the Canadian International Development Agency (CIDA), both for the volunteer-sending program familiar to many Canadians, and as an executing agency for Canadian bilateral projects with developing countries.

The crisis arose through a combination of factors. A year ago, WUSC had a new $5.5 million headquarters built on Ottawa's downtown Bank Street, while it awaited sale of its old building, valued at $4 million dollars. In a depressed real estate market, the agency found itself making mortgage payments on both properties.

The crisis was evoked when WUSC exceeded its $1 million line of credit with the Canadian Imperial Bank of Commerce. The bank had refused to lend WUSC the $3 million it required to keep afloat through December.

At the same time, government cutbacks affected the number of contracts to manage bilateral projects which the agency had anticipated. WUSC's own Board of Directors and CIDA officials blamed the financial failure on a combination of financial mismanagement, and declining revenues from CIDA and other government sources.

WUSC's Board of Directors was unaware of the impending crisis until November 23. The board informed CIDA, asking for a last-minute bailout from the government. When the story broke in the national press, a public outcry from former WUSC volunteers and the development community blamed CIDA for its refusal to help.

"It is painfully ironic that an organization that has extended so much help and support to peoples in need cannot expect similar help from its own government during its time of need", wrote one recently returned volunteer in a letter to the editor. Many, like Cayle and Dan Turner of WUSC's Indonesia office, expressed concern that the "most important and respected Canadian presence" in some countries would be lost if WUSC disappeared. On a more personal level, friends and family were concerned about the fate of WUSC volunteers stranded around the world.

WUSC's ability to recruit motivated volunteers came from its committees on Canadian university campuses. The committees also supervised WUSC-sponsored foreign students, and educated students to development issues. With the focus on programs overseas, little was said of the fate of these committees.

For its part, CIDA claimed that it was unable, because of its own financial controls, to advance further funds to WUSC unless the organization went into receivership.

On December 4, three weeks before Christmas, the 128 WUSC head-office employees were gathered, told how to apply for unemployment insurance, and then sent home by a demoralized management. The bank had called its loan, forcing WUSC into bankruptcy.

With the Toronto-based accountancy firm of Ernst and Young Inc. acting as receivers on behalf of the bank, the amount owed by the agency was estimated at $5.3 million, including $4 million in mortgages.

Monique Landry, Minister for External Relations and International Development called a news conference to announce a partial bailout. While Ernst and Young attempted to develop a proposal to put WUSC back on a sound financial footing, CIDA would provide funding through the receiver to keep projects and volunteers afloat for the remainder of their contracts.

Landry said that CIDA would honor all obligations to the estimated 650 foreign students currently studying in Canada under WUSC programs.

A temporary committee has been struck within CIDA to work with WUSC's Board of Directors and Ernst and Young to stabilize the situation for ongoing programs. It remains to be seen whether a viable plan can be devised to help a new, leaner WUSC emerge like a phoenix from the ashes.

Ernst and Young has been contracted by CIDA to carry out all CIDA-funded projects, while the remaining projects are being assessed individually. Eighty out of 128 staff at WUSC's head office have been rehired as consultants to the receiver, and overseas staff are being paid through their ordinary contracts. Overseas volunteers and cooperants who were on contract with WUSC will be funded to complete their terms.

WUSC's university campus committees across Canada are being maintained on a skeleton basis, awaiting a new plan. WUSC's Board of Directors, headed by Michel Gervais (Rector of Laval University), is currently determining the future shape and direction of WUSC, if it re-emerges in a new incarnation. That decision is expected to be made by early February.

The Canadian Tribute to Human Rights

gratefully acknowledges the generous contribution from

Le monument canadien pour les droits de la personne

accuse réception, avec gratitude, de la généreuse contribution de

Canadian Association of University Teachers

This project was initiated by The Canadian Tribute to Human RightsInc., a volunteer, community-based, non-profit, charitable organization of people across Canada dedicated topreserving and enhancing fundamental human rights.

L'initiative a été prise par Le monument canadien pour les droits de la personne inc. Cet organisme de charité, à but non lucratif et à caractère communautaire, est composé de membres bénévoles recrutés dans tout le pays qui s'intéressent à la préservation et au progrès des droits fondamentaux de la personne.

Ioanna Fedorowicz
President/présidente

The CAUT Status of Women Committee

invites you to an A C T I O N Workshop April 5-7, 1991 Edmonton, Alberta

WHO SHOULD ATTEND?
- Members of university and provincial Status of Women Committees
- Faculty Association executives
- Policy makers in Departments of Advanced Education
- Equity Officers
- Sexual Harassment Officers
- Human Rights Officers
- All Faculty interested in promoting a woman-positive climate on campus

WHEN?
- Friday evening April 5th: Welcoming reception and Keynote Address
- Saturday and Sunday April 6th and 7th: A series of plenaries, panels and workshops

Attention Locals: Send an entire Action Team and Save! See below for details.

A CTIONS by Academic Women
- Notable/notorious models for change from the University of Western Ontario, Windsor, Manitoba

C LIMATE Issues on Canadian Campuses
- How to make women welcome
- Eradicate the chill factors
- Offset backlash

T ACTICS for Achieving Change
- Overcoming Exceptionalism: Women academics in Science, Engineering and Medicine
- "Let's Do a Study": the Politics of Surveys and Data collection
- Getting Our Story Out: Practical tips on how to deal with the media

I MPLEMENTING Employment Equity
- Using collective agreements to achieve change
- Federal Contractors Program
- Educating the Institution: How to design and deliver an Employment Equity educational program

O RGANIZING for Action
- Building an effective Local Action Team
- Coordinating Provincial Status of Women Committees
- CAUT Status of Women Committee: Who are we, What we do, How we can help you

N ETWORKING Brunch
- Provincial or regional caucuses
- Field or discipline caucuses
- Issue — related interest groups
- CAUT SWC network

REGISTER TODAY! PLACES ARE LIMITED
Deadline for early registration March 4th, 1991

FEE SCHEDULE:	*Received Before March 4*	*After March 4*
Sponsored delegate (fee paid by faculty association/employer/ agency)	$125	$145
Attention Locals: Send an entire Action Team and Save! each additional sponsored delegate from same institution	$100	$110
Individuals (non-reimborsable fee paid by registrant)	$100	$110

Saturday only: $ 60 Sunday Only: $ 50

Fees include materials, reception, coffee breaks and lonches; also GST where applicable

WHERE?

A limited number of rooms at $90 per night (single or double) plos tax (sorry, no fantasy theme rooms!) have been held at the Fantasyland Hotel, West Edmonton Mall, 17700-87 Avenue, Edmonton T5T 4V4

To take advantage of this special rate telephone 1-800-661-6454 or FAX (403)444-3294 specifying this conferenee

REGISTRATION FORM

CAUT STATUS OF WOMEN A C T I O N WORKSHOP
April 5-7, 1991 — Fantasyland Hotel, Edmonton

Name _____
Association name: _____
Address: _____
_____
Telephone (Office)_____ (Home)_____
(Please give both numbers in case of emergency)
Date of arrival _____ Date of departure _____
Full Conference? _____ One day only _____
Child Care required? Yes:___ No:___

Please complete form and send to Ms. Nancy Gordon, CAUT, 308-294 Albert Street, Ottawa K1P 6E6 or FAX us your registration (613)237-2105. Make cheques payable to CAUT.

Please note: Last Minute registrants cannot be guaranteed hotel rooms or prepaid lunches

Letters to the Editor
À la rédactrice

I regret to say that I.C. Jarvie and Joseph Agassi's reply to my "Education for Sale" ("Education: Economic Enterprise or Intellectual Challenge?" CAUT *Bulletin*, December 1990), both misses and misrepresents the argument of my article.

Jarvie and Agassi throughout deny any conflict between the requirements of education and of the commercial market. Unfortunately, they provide no reason nor argument against any of the contradictions I specify in my article. They opt instead for *ad hominem* diversions, invented attributions and avoidance of the issue of treating education as a commodity to be marketed like soap. With Chamber of Commerce admonitions that no professors "need be averse to having their commodity put on sale" and "education is a consumer good ... that should be on the open market", Jarvie and Agassi unwittingly symptomize the very problem of market totalitarianism criticized by my article.

As we know, the favoured current justification for putting the public sector and now education on sale is to represent it as an act of "freedom", and opponents to it as the enemies of freedom. Jarvie and Agassi follow the formula. They contrive, for example, the repeated claim that my article "rides roughshod over" and "shows contempt for ordinary citizens". As those who have read my article will know, this is an Orwellian inversion of the article's argument. Unlike Jarvie and Agassi, I do not ignore, but take pains to expose the process whereby "ordinary citizens" are increasingly sacrificed to global market forces — by deunionization, wage-reduction and disemployment in the international competition to cheapen the cost of labour; by reduction and dismantling of public sectors, social services and environmental regulations to ensure "cost-competitive production"; by the transfer of tax-burdens from the corporations and the rich onto the backs of ordinary citizens to "provide incentives for capital to invest" in one dependent region rather than another; by the rapid monopolization of public communication and information dissemination by multinational corporations to market their commodities and their versions of reality; and — related to this overall pattern — by cumulative higher education cutbacks, increasing multinational control and price-gouging of academic publishing, and corporatization of university curricula and programs to "integrate the university into the new reality of the global marketplace". I even refer to that ultimate bane for "ordinary citizens", the ever booming armed-forces business, which redirects government expenditures from social-support infrastructures to spending on military force, and thereby keeps the world's free markets free for the activities of multinational corporations.

There is indeed "contempt for" and "riding roughshod over" ordinary citizens evident here, but it is the riding contempt of those who do not deign to consider the possibility of such problems for "ordinary citizens", even when they are set before their eyes.

One can understand why professors who propose that their colleagues should have "their commodity put on sale" might need a certain ability to ignore facts and arguments. But however innocent their faith in the market idol, we should have no illusions about the social powers their advocacy promotes, and the corporate model they presuppose as the framework of intellectual freedom. At some time, academic devotees to the market theology need to make a basic distinction between types of competition they now confuse — between the profit-seeking commodification of images in the commercial market, and the reasoned contesting of informed positions in the forum of public education.

John McMurtry
University of Guelph

"Education for Sale", a final word

The letter, "Economic Enterprise of Intellectual Challenge", that you published (Dec. 1990) from the hands of I.C. Jarvie and Joseph Agassi (York University) sent me scurrying back to the article "Education for Sale" by J.M. McMurtry (Philosophy, Guelph, Sept. 1990). McMurtry's article prompted the letter by Jarvie and Agassi.

Their wholesale misunderstanding of McMurtry's piece left me gasping. Their *ad hominem* attack is the most obvious manifestation of misunderstanding. McMurtry champions the rights of ordinary citizens and argues for everyone's right to learn a genuinely critical perspective. For that he is accused of having "contempt for ordinary citizens" and for wanting to ride "roughshod" over their views and demands. McMurtry's piece is in a widely circulated, national *Bulletin*. Yet his critics ask him to expose his views "in the open market of political ideas". Despite the ugly phraseology, isn't that precisely what he was doing?

He carefully points out that the philosophy of corporate enterprise and the philosophy of serious educational institutions are fundamentally different and, ultimately, opposed. No one is fooled or coerced by the reasonable argument for technical training or by the statement (no one has ever denied) that a university education is useful in the world as well as 'an end in itself'.

To put them up as a counter to McMurtry's piece is all smoke and mirrors, as are statements from Jarvie/Agassi like the following: "education is both a factor of production and a consumer good, and it can be viewed both as an economic enterprise and as an intellectual challenge". Interesting enough, perhaps, but quite beside the point.

Professor McMurtry is saying something important and very real. Corporate enterprise in our time has increasingly usurped the power of other social institutions. It's fundamental raison d'être is the maximization of profit, and it directs its energy, its influence, and even its benefactions to that end. The increasing monolithism of its power threatens other social values. More than one serious commentator in recent years has spoken of that concentration in terms of totalitarian power. Universities (and education generally) have treasured a profit-free raison d'être, primarily as a basis for relatively unimpeded range and depth of intellectual reach. When corporate enterprise begins to harness university administrations, policies, structures, and language (as it is doing), the danger signs are there for all to see.

There is nothing wrong in calling education a "consumer good" as long as the intention in doing so is to transform it into a "commodity". As such, it becomes a "product" of corporate capitalism and ceases to be what it has been traditionally as a safeguard of (individual and community) freedom.

Jarvie/Agassi don't want to see that, which is fine. But to accuse McMurtry of saying things he doesn't say and to accuse him of being lots of things he isn't simply obscures the issue. When they use, moreover, *triumphantly*, corporate jargon to spell out educational needs, they are using a substitute for precise language. I am still trying to figure out, for instance, what is done when "education" is "sold on the open market".

Robin Mathews
Simon Fraser University

John McMurtry's letter (CAUT *Bulletin*, December 1990) does a lot to re-circulate well-known criticisms of *Opus Dei*, many of which repeat the same source, Dr. John Roche, of Oxford University. But he gives little in the way of evidence to support the claim that the philosophy of *Opus Dei* favours "bigger big business" (his term) over small business. Yet I specifically mentioned this as a claim for which evidence should be provided.

If one chooses, as McMurtry seems to do, to ignore the distinction between the philosophy of an organization and the behaviour of its individual members, theo he could indeed find much better evidence for his claim than what he offered in his letter. For example, *The Times* of London, January 12, 1981, mentioned the connection of *Opus Dei* members with the largest conglomerate in Spain's private sector, RUMASA (Ruiz-Mateos Sociedad Anonima).

If one keeps the distinction alive, as one should, whether we deal with Communism, Marxism, Christianity, or any movement, then we need to look both at the professed beliefs of the organization and at the overall behaviour of its members, not just selected individuals.

There is nothing peculiar about my reference to *Opus Dei* as a "whipping boy". I have a sister who, as a member of that organization, has dedicated her life to the education of Kenyan girls in an inter-racial school, Kianda, of which she was a founder in the early 1960s, before the Peace Corps or the Company of Young Canadians. I know that it is false to say, as the *Times* article did, that "membership should not be disclosed even to closest relatives". More recently, *The New York Times*, October 25, 1989, gave a less hostile account of the organization, the tone of which was reflected in the heading "Conservative Catholic Group Casts Off Its Cloak". The same newspaper printed a response by William A. Schmitt, Communications Director of *Opus Dei*, "Opus Dei Group Has Nothing to Hide" (letter — Nov. 23, 1989). These along with the letters in response to the *Times* of London article (referred to earlier) printed January 17, 1981, ought to be noted by anyone with a serious interest in that organization.

I do not wish to be construed as approving, in all its facets, either the philosophy or methods of *Opus Dei*. I do think that there is a very positive side to that organization that is often overlooked by critics. Above all, I protest the glib dismissal based on tendentious sources alone.

Randal Marlin
Carleton University

What John McMurtry (CAUT *Bulletin*, December 1990) claims are "certain facts" about *Opus Dei* are either fanciful distortions or outright myths.

The most conspicuous of these myths is the so-called secrecy of *Opus Dei*. In his provocatively titled book, *Opus Dei: Exploding a Myth* (Little Hills Press, 1987), William J. West, an Australian journalist, reports that the Italian government investigated this serious allegation in 1986. The Interior Minister, Oscar Luigi Scalfaro, presented his detailed findings to parliament, concluding unequivocally that *Opus Dei* "is not a secret association either as a matter of law or as a matter of fact". In all countries where its members are present, *Opus Dei* has always operated in broad daylight with the approval of the authorities of Church and State. Scalfaro found, moreover, that its aims are exclusively spiritual.

These findings have been rejected by critics who point out that three *Opus Dei* members served under Franco as government ministers. What these critics fail to mention, however, is how this same authoritarian régime persecuted and later exiled Rafael Calvo Serer, the Spanish newspaper publisher and self-confessed member of *Opus Dei*, for his militant opposition to Franco's dictatorship. Serer always insisted that "his actions had demonstrated that political freedom existed within *Opus Dei*, even for strong-willed and strong-minded liberals like himself" (Obituary notice, *The London Times*, April 21, 1988). Clearly, the political decisions of these men were taken independently and had no connection whatsoever with *Opus Dei*. They enjoyed the same freedom as other Catholics to form their own opinions and to act accordingly. McMurtry's statement that the founder of *Opus Dei* played a role in the formation of Franco's fascist party is therefore sheer nonsense.

Pluralism in social, cultural, political and other matters exists for members of *Opus Dei* not only in Spain but throughout the world. West interviews members involved, for example, in fighting racial and sexual discrimination in Kenya by launching projects such as Strathmore in the 1950s, the first multi-racial college in East Africa, and Kianda Secretarial College in the 1960s, the first multi-racial centre for women. Both initiatives were inspired by the words of *Opus Dei*'s founder, Monsignor Escriva (1902-1975): "We are brothers, children of the same Father, God. So there is only one colour, the colour of the children of God". This is why, according to West, *Opus Dei* is not yet in South Africa. Apartheid would require it to work separately with different races.

McMurtry also falsely claims that *Opus Dei* is "intractably opposed to Vatican II". If this were the case, then it would have been illogical for Pope John Paul II in 1982 (see *L'Osservatore Romano*, English edition, December 6, 1982) to have erected *Opus Dei* as a personal prelature, a juridical figure created by the Second Vatican Council — in the decree *Presbyterorum Ordinis*, to be exact. Cardinal Sebastiano Baggio hailed this "clear recognition of the foundational charism and the genuine characteristics of the spirit, organization and apostolic methods of *Opus Dei*" as being "of benefit to the entire community of the Church" (*L'Osservatore Romano*, January 17, 1983). Moreover, when the Congregation for the Causes of Saints declared Monsignor Escriva "venerable" on April 9, 1990 (his process of beatification was formally opened in 1981), it praised him for having "anticipated (d) prophetically the Second Vatican Council". Monsignor Escriva had, in fact, been preaching about the universal call to holiness (that is, for the laity no less than for the religious) and to the apostolate, as well as about the sanctifying value of ordinary work, since 1928.

McMurtry's real target of attack seems to be Pope John Paul II, whom he libellously claims "probably murdered Pope John Paul I". The real "crime" of *Opus Dei*, according to McMurtry, is its fidelity to the Pope and to the traditional teachings of the Catholic Church. These are the "certain facts" about *Opus Dei* which McMurtry is truly intolerant of.

Please accept my best wishes for Christmas and the New Year.

Dominic Manganiello
University of Ottawa

Faculty Member at Fiji University tortured

I enclose a copy of a letter that I sent to the Prime Minister of Fiji. It details the treatment of civil rights activists, five of them lecturers at the University of the South Pacific, notably the torture of Dr. Aniruhd Singh. I should be glad if you could publish a summary of this violation of freedom of peaceful expression so important in university life.

Dear Prime Minister,

I am writing to you on the subject of the seven civil rights activists, of them lecturers at the University of the South Pacific, who were charged with sedition and unlawful assembly on 1 November 1990 for their protest on 18 October, at which one or more copies of Fiji's new constitution were burned.

Clearly this situation is difficult, but I am told that the protest was not violent, so there seems to have been no need to treat it as seditious. In my opinion, it should have been regarded as free expression of opinion, of assembly and association. I am glad that you condemned the kidnapping and severe ill treatment of Dr. Anirudh Singh, one of the protesters, who on 24 October was held for some eleven hours, interrogated about his political activities, and beaten on hands, face, chest and arms; he reports that his hair was burned with cigarettes. I learn through Amnesty International that your government initiated a police investigation, and that on 7 November five soldiers of your army pleaded guilty to abduction and intent to cause grievous bodily harm. I am sending an account of Dr. Singh's experience to the Canadian Association of University Teachers, as freedom of peaceful expression is important in university life.

I understand that three journalists were charged under the Public Order Act for publishing an account of alleged plans of faculty and students of the University of the South Pacific to protest against Dr. Singh's abduction. The lawyer of one journalist, Subash Verma of *Daily Post*, stated in court that police had twice prevented him from meeting his client, and did not clarify the nature of the charges against him.

As I live at some distance, I trust you will let me know of legal developments, and I shall be grateful for such copies of trial documents as you send me.

With best wishes for the peace and prosperity of your country, I am,

Yours respectfully and sincerely,

Professor John W. Boyle
University of Guelph

Comité de la liberté universitaire *suite de la page 22*

des différends entre universitaires». Il n'est pas nécessaire de recourir aux tribunaux. En conséquence, pour régler les différends découlant de publications, l'ACPU recommande d'offrir au plaignant ou à la plaignante de s'exprimer par écrit pour réfuter les propos diffamatoires. C'est ce que le CLUPE conseille habituellement.

Toutefois, il est manifeste que, dans l'affaire qui nous intéresse, le Comité ne fait pas face à un litige entre universitaires. Les plaignants ne sont pas membres de l'ACPU ni même l'auteur principal. Certaines des personnes contre lesquelles la plainte a été déposée, cependant, en sont membres.

En se fondant sur l'obligation des universités, en tant qu'employeurs, de défendre leurs employés lorsqu'ils sont impliqués dans une poursuite pour avoir rempli leurs tâches ou leurs obligations professionnelles, le comité estime également que les professeurs ont le droit de s'attendre à ce que leur employeur les défende. Le comité a écrit au recteur de l'Université Memorial pour l'exhorter à défendre les professeurs faisant l'objet d'une poursuite.

Le recteur a répondu que l'assureur de l'université serait saisi de la question. Lorsque l'assureur a accepté d'assumer la défense des professeurs au même titre que l'université, qui est également citée dans la poursuite, comme on l'a fait remarquer, du point de vue du CLUPE, cette question particulière était donc réglée. D'autres universités, dont des professeurs sont cités dans la poursuite, n'ont pas suivi l'exemple de l'Université Memorial jusqu'à ce jour.

Les professeurs demeurent vulnérables si l'assureur décide de ne pas les défendre ou si ceux-ci sont poursuivis personnellement à la suite d'une quelconque publication. Il est difficile de voir comment l'assureur pourrait accepter la responsabilité de défendre l'université et non l'employé.

En plus d'en appeler du CLUPE, les défendeurs, dans cette affaire, ont également fait appel à la Société historique du Canada qui administre une caisse de défense. L'exécutif de la Société a mis sur pied un sous-comité pour étudier l'appel. Ce dernier a soumis un rapport fortement en faveur de la défense. Cependant, les crédits sont limités car la caisse de défense est modeste.

Par ailleurs, l'un des plaignants de l'affaire a écrit aux bibliothèques pour les avertir de l'action en diffamation et pour leur demander de ne pas prêter le livre. Il les a même menacées d'ajouter à la liste des établissements poursuivis ceux qui ne se conformaient pas à cette requête. Les bibliothécaires ont refusé jusqu'à maintenant de se prêter à ce jeu. Le bibliothécaire de l'Université Memorial a écrit ce qui suit : «Des causes de ce genre peuvent traîner pendant des années à un coût relativement faible pour les demandeurs, en particulier s'ils agissent pour leur propre compte. La possibilité que quiconque ayant 50 $ et un livre de la série Self Counsel Press puisse censurer nos collections est décourageante.»

L'Énoncé de principes de l'ACPU sur les poursuites en diffamation énonce avec clarté que le CLUPE peut autoriser l'affectation de fonds pour venir en aide aux défendeurs faisant face à une poursuite en diffamation s'il estime que la liberté universitaire est menacée. Toutefois, il est nettement souhaitable que les universités affirment avec précision leur volonté de défendre la liberté universitaire. Dans l'affaire qui nous intéresse présentement, il est démontré que cette responsabilité doit être précisée dans les conventions collectives et dans les régimes spéciaux puisque l'expression générale d'un engagement envers la liberté universitaire peut ne pas susciter de gestes significatifs au besoin. Il existe d'autres moyens d'appui qui méritent attention, à savoir la création de caisses de défense par les sociétés savantes, comme dans le cas de la Société historique du Canada, par des associations de professeurs, notamment l'association de professeurs de l'Université Memorial de Terre-Neuve, et par l'Association des universités et collèges du Canada.

Aux États-Unis, on a récemment fait remarquer la possibilité d'un «effet de refroidissement» des poursuites en diffamation en ce qui concerne les droits du Premier amendement[1]. Hélas, la menace à la liberté universitaire n'en est pas moins véritable.

[1] Voir en particulier Lois G. Forer, *A Chilling Effect: The Mounting Threat of Libel and Invasion of Privacy Actions to the First Amendment*. W. W. Norton, New York, 1987.

The CAUT Bookshelf

Carole Fink, *Marc Bloch: A Life in History*, Cambridge University Press, 1989.

An interesting biography of one of this century's most influential European historians. Like many European scholars of the time, Bloch had both an academic and a public career. As an historian he is best known as one of the founders of the influential Annales school and the author of classic studies in European feudalism. He wrote *L'étrange défaite* in 1940 and *Apologie pour l'histoire* just before joining the Resistance. He was captured, tortured and killed in 1944. Carole Fink has written an interesting life of this celebrated scholar.

Sir Peter Medawar, *The Threat and the Glory*, Harper Collins, U.S.A., 1990.

Sir Peter Medawar was one of the leading biologists of the postwar era and was awarded the Nobel prize for his work in immunology. Canadians may well have seen Sir Peter in the television biography that has had fairly wide circulation in educational TV circles. This book is a collection of his highly readable essays on science and related matters. It is a re-issue of earlier versions but with new essays added.

Barbara Roberts, *Whence They Came: Deportation from Canada 1900-1935*, University of Ottawa, 1988.

There have been a number of good books on the history of Canadian immigration policy in recent years, such as Irving Abella's account of how Canada closed its doors to European Jews trying to flee Nazi persecution. Roberts has written about another aspect: the zeal with which officialdom not only kept people out but also deported immigrants in the period before the Second World War. Not surprisingly the principal victims were labour organizers, the unemployed and those considered to be loose women.

Stephen P. Norris & Linda M. Phillips (eds.), *Foundations of Literacy Policy in Canada*, Detselig Enterprises Ltd., paperback, Alberta, Canada, 1990 (for the Institute for Educational Research and Development, Memorial University).

Problems of literacy have become a major concern in Canada. This collection of essays, which stems from a conference organized at Memorial University in 1988, provides academic analysis of many aspects of this question. It is an important contribution because so much of the public debate seems to be suffused with sensationalism and a desire to lay the blame at the door of Canada's primary and secondary schools. It is useful to have a wide-ranging analysis such as this book provides.

David Ashton & Graham Lowe (eds.), *Making their Way: Education, Training and the Labour Market in Canada and Britain*, University of Toronto Press, hardcover and paperback, Canada, 1991.

This series of essays addresses comparative questions involving the educational and work opportunities of young persons in Canada and the United Kingdom. It stems from a conference held at Banff and sponsored by the Canadian High Commission in London. It explores the quite different situations in the two countries at the point where young persons leave school and look for jobs. It is meant to be, in part, a discussion of the job strategies of the two governments but also of how history, expectations, and different markets have created rather different circumstances in the two countries.

Lisa Appignanensi & Sara Maitland, *The Rushdie File*, paperback, Syracuse University Press, U.S.A., 1990.

A useful compilation of the reviews and debate about the Rushdie affair up to August 1989. The problem with books of this genre is that an update is required as soon as the book is published. One hopes that Syracuse will produce another volume to keep the saga current.

Eugene F. Provenzo, *Religious Fundamentalism and American Education: The Battle for the Public Schools*, paperback, State University of New York Press, U.S.A., 1990.

This book promises more than it produces. The intent is to present a sympathetic account of the position of the fundamentalists in regard to American schools on issues such as censorship, textbooks, creationism, school prayer and family values, but this is too ambitious for the length of the book. Provenzo argues that the fundamentalists have legitimate complaints about state discrimination but is hostile to their attempts to impose their values on everyone. He believes that a more pluralistic school system would allow the fundamentalists to have their own schools within the state system, but he does not provide much guidance on how that might be done.

John Kenneth Galbraith, *A Tenured Professor*, Houghton Mifflin, U.S.A., 1990.

The celebrated economist has written a slight but amusing novel about the career of Montgomery Marvin, the expert on refrigerator pricing from Harvard's Economics department. Prof. Marvin also makes huge amounts of money on the stock exchange with his Index or Irrational Expectations. Worse still, he then devotes the money to good causes which the rest of academia only talks about.

Thomas Mallon, *Stolen Words: Forays into the Origins and Ravages of Plagiarism*, Ticknor & Fields, U.S.A., 1989.

A splendid polemic on the history of plagiarism in Britain and the United States. Mallon shows how our views on plagiarism have evolved since the 18th century and provides chapter and verse on some of the more celebrated or spectacular plagiarists. Academics will be especially intrigued by the chapter "Quiet goes the Don: An Academic Affair" which deals with the career of historian Jayme Sokolow. This affair not only convulsed the Texas university where Sokolow taught, but also the National Endowment for the Humanities and the American Historical Association (AHA). One result has been the publication in 1990 of an AHA statement on professional misconduct (including plagiarism) entitled *Statement on Standards of Professional Conduct.*

By Donald C. Savage

Cold Warriors

Richard Cleroux, *Official Secrets: The Story Behind the Canadian Security Intelligence Service*, McGraw-Hill Ryerson, Canada, 1990. $25.95.

J.L. Granatstein and David Stafford, *Spy Wars: Espionage and Canada from Gouzenko to Glasnost*, Key Porter Books, Toronto, Canada, 1990, $28.95.

CAUT has been concerned for many years about the role of the Canadian security forces, particularly in relation to universities. Until recently few academics or journalists seemed to regard national security questions as an area worthy of serious study. John Sawatsky, who wrote two books on the RCMP security service, is an honourable exception. This is now rapidly changing as these books indicate. This can only be for the good since a democratic society needs to debate the usefulness and effectiveness of its security forces.

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There are, however, considerable problems in undertaking such studies because the sources are, as befits spy sagas, confusing and difficult to access.

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There are, however, considerable problems in undertaking such studies because the sources are, as befits spy sagas, confusing and difficult to access. One way around the problem of accessing documents is to interview the players where they are still available. Generally, however, they insist on anonymity. Cleroux tells us that he has only used material that was confirmed by a second source. But this technique, of course, creates a new set of problems. Since we do not know who supplied the information nor whether the transcription is accurate, we have to rely totally on the authors in question. This tends to make other researchers uneasy. It would be useful if authors in such circumstances maintained a fully annotated copy of their manuscript either personally or in a manuscript collection that would restrict access for a stated number of years so that in time the full manuscript would eventually become available to historians.

It is nevertheless still possible to write useful and interesting history and analysis. The exemplar of this is Christopher Andrew's splendidly detailed and readable history of the British secret service, entitled *Secret Service: The Making of the British Intelligence Community.*

Professors Granatstein and Stafford's book is an attempt to do something similar for Canada but in a more popular vein. Regrettably they decided not to make their study ➤

comprehensive. As a consequence, certain issues are deliberately left out — the history of spying on Canadians by their own government and the FLQ crisis of 1970. Nor do they tell us anything very new. John Starnes, the former head of the RCMP security service, for instance, criticized the authors in the *Ottawa Citizen* for not using documents on the history of the Communications Security Establishment that had already been released. However, the authors do deal with the major public incidents since World War II involving Igor Gouzenko, Herbert Norman, Hugh Hambledon, Peter Treu, and Leslie James Bennett.

There is, however, a feeling of history by Infoglobe which is reinforced by the lack of footnotes.

For example, the chapter on techno-espionage looks in detail at publicly revealed attempts by the Soviet Union to secure technical materials illicitly. It is not clear whether the authors accept President Reagan's proposition that the Russians used espionage to secure an advantage over the West which justified the increasing pressure in the eighties to restrict materials going to the Soviet Union. They mention but do not discuss European allegations that the restrictions were frequently designed to protect American industry from European competition rather than to inhibit the Russians. They have nothing to say about some of the side effects of the Reaganite campaign, in particular the battle in the United States over attempts to restrict large amounts of university research, not just from the Russians but from any foreigners including Canadians. Since they accept that all significant industrial espionage originates with the Russians, they have nothing to say about recent discussions in the United States which have suggested that perhaps the British, French and West Germans were just as important industrial spies in the United States in the past two decades. In another chapter, however, they do talk in a general sort of way about the need for CSIS to keep track of what our friends are doing in Canada which includes material on the political intrigues of the French government here. They also have little to say about industrial espionage involving South Africa or the Middle East. The chapter reads very much as though it was written before the events of 1989-90 in Eastern Europe with a section added at the end to take note of these changes.

The authors, however, are surely correct in seeing Canada as a bit player in the Cold War espionage drama. This does not mean that spying did not take place. But it does mean that the policies of the Canadian government reflected the preoccupations and levels of intensity of the Cold War in general. Specific incidents frequently resulted from the exigencies of domestic Cold War politics, whether it was the expulsion of Russian diplomats or the decision to prosecute particular individuals. So too was the security service's phobia about homosexuals. However, the authors are much too kind to the authorities and to the RCMP on this subject. They should re-read the chapter in John Sawatsky's book which should surely tell them that this vendetta was both more vicious than they admit and obviously motivated by a zeal that had little to do at its core with hunting communists.

In the end the book is superior journalism, which is perhaps what it was intended to be. Yet we still await a full scholarly account of Canada's security services.

Richard Cleroux's gossipy book is a very readable, sometimes unfair, sometimes funny and sometimes angry diatribe about the first five years of the existence of CSIS. Readers should skip the history which is skimpy and without historical context. The meat of the book is the discussion about various CSIS operations. Cleroux's general view of CSIS is: "The notion behind the new spy agency was really quite simple. What the Mounties had been doing illegally the new domestic spy agency would be able to do legally, provided it had the approval of a Federal Court judge" which, Cleroux suggested, was not a significant impediment. He correctly points out that CSIS has potentially enormous powers which arise from the vague wording in the legislation. The recent parliamentary review of the first five years of CSIS made a lengthy series of recommendations to tighten up such language.

The author has picked up a lot of gossip about the bureaucratic idiocies of CSIS which sound plausible but are not unlike the way most large organizations function or do not function as the case may be. The tinge of secrecy and spying simply adds a bizarre note to bureaucratic folly and office politics. Less funny is the obsession of CSIS with the use of the lie detector. Even Margaret Thatcher ordered the British secret service to stop using it in 1988. And CSIS's refusal, until recently, to recognize that Canada is a bilingual country was truly extraordinary. On the other hand Cleroux notes that Ted Finn, the first head of CSIS, reversed the long-standing RCMP prohibition of recruiting homosexuals.

Cleroux follows the regrettable suggestion of Alan Borovoy of the Canadian Civil Liberties Association that many of the powers of CSIS should be given back to the RCMP. It is hard to see why anyone thinks this would advance the cause of civil liberties, given the history of RCMP paranoia about security matters. What Cleroux and Borovoy forget is that the RCMP were able to trade on their historical reputation with the Canadian public to get away with their violations of the civil liberties of Canadians in the name of counter-subversion. Indeed it is dangerous enough that the RCMP has, with impunity, revived its security branch in order to compete with CSIS. CAUT and many others have recommended that it and all other security agencies should be subject to the Security Intelligence Review Committee (SIRC).

However, Cleroux takes a hatchet to SIRC suggesting that it is a part-time operation mainly designed to deflect criticism from CSIS. He argues that the procedures are unfair and uses the case of Andre Henrie as an example. SIRC conducts its hearings partly in secret without the complainant and his or her lawyer and partly on the record. What Cleroux does not say is that it is extremely difficult to conduct a security case entirely in public and that to meet the criticism SIRC has created a panel of its own lawyers to act as friends of the court in the secret hearings. Whether this works or not is debatable, but the argument is not discussed by Cleroux.

At the end Cleroux, perhaps reluctantly, concludes that the report card should say: "Shows some improvement, but still needs to work harder". In his view the biggest problem is that CSIS, like the RCMP, has never understood that both Canada and CSIS should be independent of the United States. For Cleroux CSIS remains the poodle of the CIA and the FBI.

Let us hope that these books persuade more Canadian academics to engage in research on issues and practices of national security. Cleroux is surely correct in thinking that public debate is our essential protection from abuse by the spy-catchers. But that debate can only be useful if it is infused with the knowledge that comes from good research.

RANDONNÉE PÉDESTRE
FAITES-LE DONC, POUR VOIR!
PARTICIPACTION ©

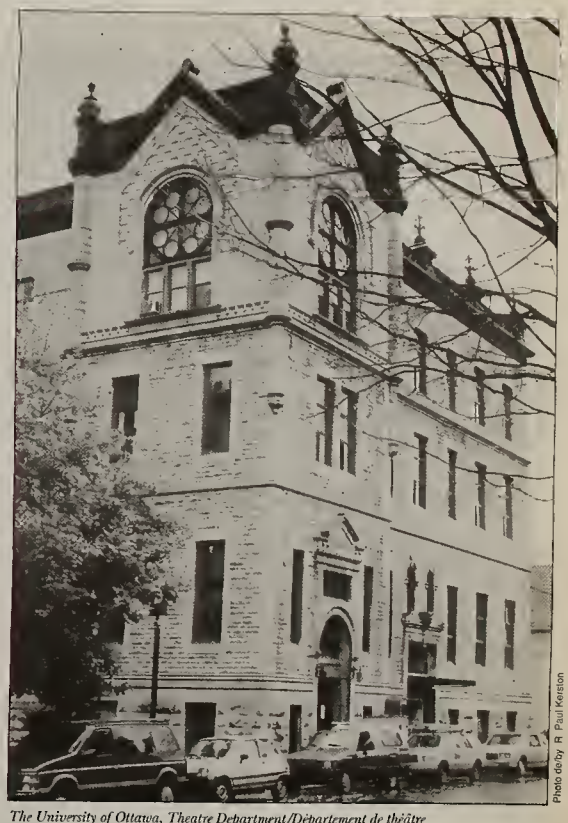

Photo de/by R Paul Kerston

The University of Ottawa, Theatre Department/Département de théâtre

POSITIONS AVAILABLE / POSTES VACANTS

Many Canadian universities are signatories to the Federal Contractors Program. The program requires that suppliers of goods and services to the federal government who employ 100 persons or more and who want to bid on federal contracts (including research contracts) of $200,000 or more must commit themselves to implementing employment equity as a condition of their bid. This commitment requires the identification and removal of artifical barriers to the selection, hiring, promotion and training of women, aboriginal peoples, persons with disabilities and visible minorities. As a result, applicants for some positions advertised in the CAUT Bulletin may be asked to provide information ot a confidential nature.

Beaucoup d'universités canadiennes se sont jointes au programme de contrats fédéraux. Le programme exige que les fournisseurs de biens et services du gouvernement fédéral qui emploient au moins 100 personnes et veulent soumissionner des contrats fédéraux (y compris des contrats de recherche) d'au moins 200 000 $ doivent s'engager, comme condition de la soumission, à appliquer l'équité dans l'emploi. Cet engagement exige que l'on supprime tout obstacle artificiel à la sélection, à l'embauche, à l'avancement et à la formation des femmes, des aborigènes, des personnes handicapées et des minorités visibles. A cette fin, ou pourra demander aux candidat(e)s à certains postes annoncés dans le Bulletin de l'ACPU de fournir des renseignements à caractère confidentiel.

ACCOUNTANCY

UNIVERSITY OF WATERLOO, Business Administration. Accounting. Applications are invited for faculty positions from those with teaching and research interests in (1) financial accounting, (2) finance, (3) management accounting and information systems, (4) auditing, (5) taxation. Ph.D. or equivalent Salary will depend on qualifications. Appointments effective July 1, 1991 or by arrangement. Appointments available until positions filled. Send resumes to the Director, School of Accountancy, University of Waterloo, Waterloo, Ontario, N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The availability of these positions is subject to budgetary approval. It is the intention of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed as Assistant Professors wherever possible. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

ADMINISTRATION

UNIVERSITY OF REGINA. Faculty of Administration. Applications are invited from candidates interested in teaching in Accounting. The appointment will be made at the Assistant or Associate level and candidates should have completed their Ph.D. They should possess a commitment to teaching and have an established research track record. Consideration will be given to candidates who are ABD and also to candidates who have considerable industrial experience. Appointments will commence July 1, 1991. The Faculty of Administration offers a four year undergraduate program which has an optional coop work/study component. Students complete their first year in a faculty other than Administration and must possess a 70% average before they transfer to the Faculty. There are about 550 full time students in the final three years of their program. The Faculty also offers a part time Masters degree in Administration and has established a Management Development Program. There are 27 full time positions within the Faculty. Regina, the provincial capital of Saskatchewan, provides access to major cultural and recreational facilities while providing a low cost life style to its residents. The University forms part of the Wascana Centre, a cluster of educational, recreational and government resources including the McKenzie Art Gallery, the Saskatchewan Center of the Arts and the Science Center. The University campus is home to Westbridge Computer Corporation, providing the University with one of the largest computer facilities in Western Canada. Regina is also the headquarters for many of the Provinces' Crown Corporations and a number of private companies have their headquarters located in the city, making it an ideal research location. For additional information on this position please contact Dr. Ed Weymes, Associate Dean, Faculty of Administration, University of Regina, Regina, Sask. S4S 0A2; Office (306) 585-4011, FAX (306) 585-4805; BITNET: WEMYSSED @ UREGINA1. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University of Regina is committed to employment equity. We welcome applications from all, especially aboriginal people, people with disabilities, visible minorities and women.

UNIVERSITY OF SASKATCHEWAN, Administration and Finance. Applications are invited from candidates interested in teaching in the following areas, Industrial Relations and Marketing. The appointment will be made at the Assistant or Associate level and candidates should have completed their Ph.D. They should possess a commitment to teaching and have an established research track record. Consideration will be given to candidates who are ABD and also to candidates who have considerable industrial experience. Appointments will commence July 1, 1991. The Faculty of Administration offers a four year undergraduate program which has an optional coop work/study component. Students complete their first year in a faculty other than Administration and must possess a 70% average before they transfer to the Faculty. There are about 550 full time students in the final three years of their program. The Faculty also offers a part time Masters degree in Administration and has established a Management Development Program. There are 27 full time positions within the Faculty. Regina, the provincial capital of Saskatchewan, provides access to major cultural and recreational facilities while providing a low cost life style to its residents. The University forms part of the Wascana Centre, a cluster of educational, recreational and government resources including the McKenzie Art Gallery, the Saskatchewan Center of the Arts and the Science Center. The University campus is home to Westbridge Computer Corporation, providing the University with one of the largest computer facilities in Western Canada. Regina is also the headquarters for many of the Provinces' Crown Corporations and a number of private companies have their headquarters located in the city, making it an ideal research location. For additional information on this position please contact Dr. Ed Weymes, Associate Dean, Faculty of Administration, University of Regina, Regina, Sask. S4S 0A2; Office (306) 585-4011, FAX (306) 585-4805; BITNET: WEMYSSED @ UREGINA1. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. The University of Regina is committed to employment equity. We welcome applications from all, especially aboriginal people, people with disabilities, visible minorities and women.

ADMINISTRATIVE STUDIES

THE UNIVERSITY OF WESTERN ONTARIO. Faculty of Social Science. Applications are invited for a limited-term appointment beginning July 1, 1991. A PhD in a Social Science discipline or Administrative Management Studies and a demonstrated commitment to research are required. Rank, salary and length of appointment will depend on qualifications and experience. The position offers an opportunity for teaching and research in an interdisciplinary administrative studies framework within a Faculty of Social Science. The centre offers courses in such areas as human resource management, information studies, management accounting, organizational behaviour, organizational theory, public/business administration, technology and change, and women in the workplace. Applications (with curriculum vitae and the names of three referees who have been requested to forward letters of reference) should be sent to Professor L. Peter Suttie, Director, Centre for Administrative and Information Studies, Faculty of Social Science, Social Science Centre, The University of Western Ontario, London, Ontario, N6A 5C2. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents of Canada. The University of Western Ontario is an Equal Opportunity Employer.

AGRICULTURAL ENGINEERING

MACDONALD COLLEGE of McGILL UNIVERSITY. Irrigation and Water Management. The Department of Agricultural Engineering, McGill University invites applications for a position of Assistant Professor for teaching and research in irrigation, drainage and water management. A Ph.D. is required, industrial or teaching and research experience and competence in French and English would be an asset. The successful applicant will be expected to pursue research, supervise graduate students and teach at the graduate and undergraduate levels. The appointee can expect opportunity for some overseas assignments. The appointee can expect to collaborate with staff of the Brace Research Institute and the Faculties of Agriculture and Engineering. The position will be available June 1, 1991. Applications will be accepted until that date or until the position is filled. Salary is dependent on applicant qualifications and university salary scales. Applicants should send a curriculum vitae, reprints of some published papers and names, address and phone numbers of three referees, and state eligibility for employment in Canada, to Dr. E.R. Norris, Chairman, Department of Agricultural Engineering, Box 950, Macdonald College, 21,111 Lakeshore Road, Ste. Anne de Bellevue, Quebec, Canada H9X 1C0.

ANTHROPOLOGY

THE UNIVERSITY OF CALGARY Department of Anthropology invites applications for an Instructor effective July 1, 1991. Requirements include a doctoral degree and an ability to teach a variety of primatology and human evolution courses. Candidates must show evidence of superior teaching capacities, a creative approach to the teaching function, evidence of capability in initiating and participating in a wide variety of educational and professional activities, and evidence of familiarity with the current status of the discipline. Instructors carry a heavier than normal teaching load. The salary scale is equivalent to Assistant Professor. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an employment equity program, and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities and people with disabilities. Applicants should send a curriculum vitae and the names of at least three references by February 28, 1991 to: Dr. U. Fleising, Head, Department of Anthropology, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta, T2N 1N4.

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND. A Chair in Social Anthropology, Department of Anthropology (Vacancy no. C-10). Applicants must have appropriate advanced academic qualifications and should be experienced university teachers actively engaged in research with a substantial publishing record. Special consideration may be given to candidates with a particular interest in the South Pacific and/or New Zealand region. It is expected that the person appointed will play a leading role in furthering teaching and research within the Department, and will continue and develop the already strong research activities that have been built up over recent years. He or she will be expected to encourage and provide leadership in the field of Social Anthropology generally. Commencing salary will be established within the range $NZ50,080 – $93,840 per annum. Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland. Applicants quoting the vacancy number UAC-10 should be forwarded as soon as possible but not later than the closing date 30 March 1991. The University of Auckland – An Equal Employment Opportunity Employer.

ART HISTORY

UNIVERSITY OF BRITISH COLUMBIA. A sabbatical leave replacement position in 19th-century European art history is available for the period 1 September 1991 – 30 April 1992 (subject to funding). Qualifications include a completed or nearly completed Ph.D. in art history. Courses to be taught include a two-semester survey of 19th-century European art, a seminar in one's field of expertise, and a one-semester lower-level art history survey from the 16th-century to the present. Salary competitive for the 8-month period. Deadline for applications: 31 March 1991. Please send a complete curriculum vitae and names of three references to: Dr. James O. Caswell, Head, Department of Fine Arts, The University of British Columbia, 6333 Memorial Road, Vancouver, B.C., V6T 1W5. The University of British Columbia is committed to the federal government's employment equity program and encourages applications from all qualified individuals. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

ASTRONOMY

THE UNIVERSITY OF WESTERN ONTARIO. The Department of Astronomy of The University of Western Ontario is seeking a person with a strong, independent research program for a three year limited-term appointment at the Assistant Professor level, starting in the summer of 1991. Candidates should also have an active interest in teaching. The Department of Astronomy is an active centre of research within the University, with several faculty members working mostly in areas related to stellar atmospheres, circumstellar material, and stellar interiors. Facilities available to the Department include a 1.2-meter telescope equipped with high- and low-resolution spectrographs, a filter polarimeter, a two channel photometer, and direct imaging; VAX and a Cyber 2000 mainframe computers, and an excellent library. Applicants are expected to have a Ph.D. in astronomy or a related field. Previous teaching experience is an asset. Applications including a curriculum vitae and the names of three referees should be sent to Dr. W. H. Wehlau, Department of Astronomy, The University of Western Ontario, London, Ontario, N6A 3K7, Canada. The closing date for the receipt of applications is April 15, 1991. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents of Canada. The University of Western Ontario is an Equal Opportunity Employer.

BIOCHEMISTRY & MICROBIOLOGY

UNIVERSITY OF VICTORIA. NSERC – Women's Faculty Award. The University of Victoria, Department of Biochemistry and Microbiology, invites applications for a Natural Sciences and Engineering Research Council of Canada, Women's Faculty Award. Applications from female Canadian citizens/landed immigrants in biochemistry, microbiology, immunology and molecular biology will be considered. Postdoctoral experience is required. Send a curriculum vitae, description of research interests and names and address of three referees to Dr. Rozanne Poulson, Department of Biochemistry and Microbiology, University of Victoria, P.O. Box 3055, Victoria, British Columbia, Canada V8W 3P6. Deadline for applications is March 31, 1991.

BIOLOGICAL SCIENCES

BROCK UNIVERSITY. The Department of Biological Sciences at Brock University invites applications for a 9-month sabbatical replacement position, pending budgetary approval, to commence August 1st, 1991. The successful candidate will be expected to teach two second-year half-courses; "Principles of Community and Environmental Biology" and "Comparative Vertebrate Zoology", and a third-year half-course in some area of ecology or whole organism biology. The laboratory components for the second-year half-courses are well established. Modern, well equipped, research facilities are available, as well as the opportunity for collaboration in research with existing faculty. It is preferred that the successful candidate will have a Ph.D. and that the appointment will be made at the Assistant Professor level. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada. Brock University is committed to a positive action policy aimed at reducing gender imbalances in faculty; eligible women candidates are especially encouraged to apply. Smoking at Brock University is strictly controlled. Interested candidates should send a curriculum vitae, with the names of three referees, to Dr. D. Ursino, Department of Biological Sciences, Brock University, St. Catharines, Ontario, Canada, L2S 3A1, for receipt by February 28, 1991.

SIMON FRASER UNIVERSITY. Department of Biological Sciences. Animal or Cell Physiologist. The Department of Biological Sciences invites applications for a tenure-track faculty position at the rank of Assistant Professor. We seek a person with postdoctoral experience and a strong record of accomplishment in research. Areas of particular interest to the Department include cellular signalling processes and environmental physiology. The successful applicant will be expected to teach in the area of animal physiology. Applicants should submit a curriculum vitae, reprints, and a statement of current and future research interests, and should arrange to have three letters of recommendation sent to: Dr. B. McKeown, Chairman, Department of Biological Sciences, Simon Fraser University, Burnaby, B.C., Canada, V5A 1S6. The deadline date for applications is 1st March 1991. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to qualified applicants. While all eligible scientists are encouraged to apply, preference is given to citizens and permanent residents of Canada.

BIOLOGY

McGILL UNIVERSITY. The Department of Biology at McGill University invites applications for three tenure-track positions at the Assistant Professor level in the following areas of research: (1) Developmental Biology: We seek a biologist using molecular and genetic approaches to study developmental processes in a model organism. (2) Marine Ecosystem Ecology: We offer the opportunity for an individual to join an active group of marine and freshwater ecologists and teach in the area of biological oceanography. (3) Cellular/Molecular Neurobiology: We seek an individual who uses cellular and molecular approaches to study basic

CAUT/Group Insurance

CAUT members are entitled to apply for these low-cost plans:

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2. **PERSONAL ACCIDENT INSURANCE** ($150,000).
3. **FAMILY LIFE INSURANCE** for spouses and children of members.
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KANATIA

CAUT Insurance Trust, P.O. Box 3528, Station C, Ottawa, Canada K1Y 4G1.

Administrateur de l'Assurance de l'ACPU, C.P. 3528, succursale C, Ottawa, Canada K1Y 4G1.

l'ACPU/Assurance Collective

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1. **ASSURANCE-VIE** jusqu'à $500,000.
2. **ASSURANCE PERSONNELLE EN CAS D'ACCIDENT** ($150,000).
3. **ASSURANCE-VIE POUR LA FAMILLE** sur la vie du conjoint et des enfants des membres.
4. **RÉGIME D'ASSURANCE EFFETS PROFESSIONNELS** livres, ordinateurs, etc.

Pour obtenir des détails complets, brochures, formules d'adhésion, tableaux des primes, etc. postez le coupon à:

Please send me information outlining the CAUT Insurance Plans.

Veuillez, s'il vous plaît, me faire parvenir les renseignements complets sur les régimes d'assurance de l'ACPU.

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UBC

OKANAGAN COLLEGE

UVic

OKANAGAN COLLEGE
INVITES APPLICATIONS FOR COLLEGE PROFESSORS
IN THE AREAS LISTED BELOW IN KELOWNA, BRITISH COLUMBIA

Okanagan College is a comprehensive College offering vocational, developmental, career and technical programs and university degree programs. It offers programs leading to baccalaureate degrees in Arts and Science in co-operation with the University of British Columbia, and baccalaureate degrees in Education, Nursing, Social Work and Fine Arts in co-operation with the University of Victoria. The College operates campuses in Kelowna, Vernon, Salmon Arm, and Penticton, with degree completion programs concentrated in Kelowna.

The College is adding to its present academic faculty and is inviting applications from individuals who demonstrate a commitment to excellence in teaching and to scholarly achievement. Successful applicants will have an opportunity to assist in the continuing development of undergraduate degree programs.

A doctoral degree or equivalent is required in most disciplines; however individuals with a masters degree in the discipline, combined with a strong record of teaching and scholarly activity are encouraged to apply. In Fine Arts a senior degree or diploma, and relevant professional and teaching experience are required. Faculty may be expected to teach introductory courses in their disciplines.

The College seeks qualified individuals with specialization in one or more fields within the following departments:

ENGLISH: COMPETITION NO. 01FAC91
Creative writing; Seventeenth Century Literature; Eighteenth Century Literature; Romantic Literature; and Victorian Literature. Enquiries of an academic nature should be addressed to Dr. Howard Reimer, Chairperson, Department of English.

POLITICAL SCIENCE: COMPETITION NO. 02FAC91
Comparative Politics, focusing on one of the following: Europe, Japan, U.S.A., U.S.S.R., or the Middle East. Enquiries of an academic nature should be addressed to Dr. Barrie McCullough, Chairperson, Department of Political Science.

PSYCHOLOGY: COMPETITION NO. 03FAC91
Cognition (background in language preferred); Abnormal Behaviour and/or Personality; Animal Learning (interest in motivation preferred). Enquiries of an academic nature should be addressed to Jim MacGillivray, Chairperson, Department of Psychology.

SOCIOLOGY: COMPETITION NO. 04FAC91
Area of specialization open but special consideration may be given to candidates with teaching and research interests in Canadian Society; Sociological Theory; Methods; Social Problems and Policy; and Sociology of Education. Enquiries of an academic nature should be addressed to Dr. Lloyd Wong, Chairperson, Department of Archaeology/Anthropology/Sociology.

MATHEMATICS: COMPETITION NO. 05FAC91
An individual with a minimum of a masters degree in Mathematics, Statistics, or a related discipline, to teach first and second year courses in Mathematics and Statistics for university degree program students and students in two year business and technology diploma programs. Post secondary teaching experience is required. The successful applicant will be assigned to the Vernon centre of Okanagan College. Enquiries of an academic nature should be addressed to David Murray, Chairperson, Department of Mathematics.

BIOLOGY: COMPETITION NO. 06FAC91
The successful applicant will be expected to develop a new third year course in Cell Biology (both lecture and laboratory components) for implementation during the 1992-93 academic year. Enquiries of an academic nature should be addressed to Dr. Gary Mellor, Chairperson, Department of Biology.

CHEMISTRY: COMPETITION NO. 07FAC91
A Chemist is required to teach courses in Atmospheric Environmental Chemistry, as well as courses selected from Aqueous Environmental Chemistry, Water Analysis, Instrumental Methods of Analysis and first year university level general chemistry. Enquiries of an academic nature should be addressed to Dr. Graham Bruce, Chairperson, Chemistry Dept.

COMPUTER SCIENCE: COMPETITION NO. 08FAC91
Software Engineering, Numerical Computation, Analysis of Algorithms, Computer Graphics, Operating Systems and Artificial Intelligence. Enquiries of an academic nature should be addressed to Rick Gee, College Professor, Department of Computer Science.

BACHELOR OF FINE ARTS: COMPETITION NO. 09FAC91
To instruct one of Sculpture (3D), Drawing and Painting (2D) and Printmaking (Intaglio and/or Lithography). Enquiries of an academic nature should be addressed to Murray Johnson, Chairperson, Department of Fine Arts.

BACHELOR OF EDUCATION (ELEMENTARY)
Successful applicants in Education may be expected to teach a range of courses and should indicate all curriculum strengths when making application. Supervision of student teaching experiences may also be required of those appointed. Enquiries of an academic nature should be addressed to Jean Warburton, Director of Education.

LANGUAGE ARTS (ELEMENTARY): COMPETITION NO. 10FAC91
SOCIAL FOUNDATIONS: COMPETITION NO. 11FAC91
CURRICULUM AND INSTRUCTION IN THE ELEMENTARY SCHOOL: COMPETITION NO. 12FAC91
Mathematics, Science, Social Studies or Physical Education.
PSYCHOLOGICAL FOUNDATIONS: COMPETITION NO. 13FAC91

BACHELOR OF SOCIAL WORK: COMPETITION NO. 14FAC91
Applicants are expected to teach a range of social work courses. In addition to extensive professional social work practice and prior teaching experience, candidates should have a demonstrated record of scholarly activity. Supervision of students in practicum may be required. Enquiries of an academic nature should be addressed to Michael Douglas, BSW Program Developer.

THE NUMBER OF POSITIONS IS SUBJECT TO BUDGETARY APPROVAL.

APPOINTMENT: Continuing, effective August 2, 1991

SALARY: $39,228 - $58,940 per annum. Placement on scale is dependent upon qualifications and experience.

Salary and working conditions are governed by the Okanagan College Faculty Association Collective Agreement.

CLOSING DATE: March 31, 1991.

APPLICATIONS: Interested candidates should submit a curriculum vitae and arrange to have three letters of reference sent to:

Personnel Office
Okanagan College
1000 KLO Road
Kelowna, BC
V1Y 4X8

PLEASE REFER TO COMPETITION NUMBER ABOVE UPON APPLICATION

questions in neurobiology. The successful applicants will join a large (43 full-time faculty) and dynamic department with research strengths in cellular, molecular, and developmental biology, ecology, and neurobiology. The Department also has excellent technical facilities, including centres for photography, light and electron microscopy, biotechnology, and field stations. Applicants should hold the Ph.D. degree in biology or a related field, and demonstrate a capacity for independent research. Duties will include carrying out research and participation in teaching of undergraduate- and/or graduate-level courses in the candidates' fields of expertise. Positions are available beginning 1 September 1991, but precise starting dates and salaries are negotiable upon acceptance. Please send CV, a statement of research interests, and representative reprints. Request three letters of reference. All materials should arrive by 28 February 1991. Send to: Prof. Robert L. Carroll, Chairman, Department of Biology, McGill University, 1205 Avenue Docteur Penfield, Montreal, Quebec, Canada, H3A 1B1. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada.

UNIVERSITY OF WINNIPEG. The Department of Biology invites applications for a full time, tenure-track appointment at the Assistant Professor level in the area of fresh water biology, terrestrial population biology or environmental physiology. Applicants should have a Ph.D. and post-doctoral experience. The successful candidate will be expected to teach in our broadly based undergraduate program and to conduct research independently or in collaboration with other Department members. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Deadline for application is March 31, 1991. The appointment will begin July 1, 1991, subject to budgetary approval. Applicants should send their curriculum vitae, reprints of representative publications, a short description of their research goals and the names of three referees to: Dr. William S. Evans, Chairman, Department of Biology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba R3B 2E9, Canada.

BUSINESS

UNIVERSITY OF ALBERTA. Faculty of Business. Applications are invited for full-time tenure-track faculty positions from those with teaching and research interests in all fields of Business. Ph.D. or equivalent required or candidate should be at the completion stage of degree. Salary and rank depend on qualifications. Salary ranges: Assistant Professor $34,970 to $51,434, Associate Professor $43,590 to $85,718, Professor starts at $55,263. Competitive salary supplements are available. Appointments normally effective July 1st. Positions subject to availability of funding. Send resume to: Dr. Jean-Louis Malouin, Dean, Faculty of Business, University of Alberta, Edmonton, Alberta, Canada, T6G 2R6. The University of Alberta is committed to the principle of equity in employment.

BUSINESS ADMINISTRATION & COMMERCE

ST. FRANCIS XAVIER UNIVERSITY. Business Administration. Applications are invited for tenure track or limited term appointments beginning September 1991, subject to budgetary approval. Vacancies may be in accounting, finance, human resources/organizational behaviour, or general management. Possibility of eight-month limited term appointment in accounting beginning September 1, 1991. Preference for doctoral degree completed or near completion, but will consider applicants with MBA or professional accounting designation. Applications accepted until positions filled. Please write to Dr. Carson M. Duncan, Chair, Department of Business Administration, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0.

SAINT MARY'S UNIVERSITY invites applications for tenure-track and limited term appointments in Marketing, Finance, Accounting, Science/Computing and Management including Entrepreneurship. The positions will commence September 1, 1991. Successful candidates must have strong research and teaching credentials for both undergraduate and graduate courses and a Ph.D. in hand or near completion. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Saint Mary's University is an equal opportunity employer. Send letters of application, a complete curriculum vitae, and letters from three referees prior to March 1, 1991 to: Dr. J.C. Dodds, Dean of Commerce, Faculty of Commerce, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3. Fax 902-420-5455.

UNIVERSITY OF NEW BRUNSWICK. The Division of Administration. University of New Brunswick, Saint John Campus, invites applications for tenure-track faculty positions in Finance, Marketing and Industrial Relations/Human Resource Management. Qualifications include the Ph.D. completed or near completion. Consideration for a limited-term position will be given to candidates who are ABD or who hold the MBA. These positions involve teaching at the undergraduate and MBA levels; relevant business, teaching and research experience is desirable. Salary and rank depend on qualifications and experience and are competitive. In accordance with Canadian immigration requirements this advertisement is directed in the first instance to Canadian citizens and permanent residents. UNB is committed to equity in employment and female candidates are especially encouraged to apply. Please submit curriculum vitae and the names, addresses and phone numbers of three referees to Dr. Peter McGahan, Dean of Faculty, UNB, PO Box 5050, Saint John, NB, E2L 4L5.

McMASTER UNIVERSITY, Faculty of Business. Applications are invited from candidates with qualifications in one or more of the following areas: (i) Accounting, (ii) Finance, (iii) Marketing/International Business/Business Policy; Rank of Assistant, Associate or Professor, depending on qualifications and experience. Ph.D. or DBA degree (completed or near completion) is expected, preferably with teaching and research experience. Duties include research and teaching at both graduate and undergraduate levels. Salary will be commensurate with academic qualifications, teaching and practical experience. All positions subject to budgetary approval. Applications should be sent to: Dr. William G. Truscott, Dean, Faculty of Business, McMaster University, Hamilton, Ontario, L8S 4M4.

UNIVERSITY OF MANITOBA. Faculty of Management. Applications are invited in the areas of (i) accounting, (ii) finance, and (iii) information systems. Rank is open based on qualifications and experience. Visiting appointment is also possible. Ph.D. or DBA, completed or near completion is required. Duties include research and teaching at the undergraduate and graduate levels. Salary is competitive and will depend on qualifications, experience and research record. Appointment date is open; July 1, 1991 preferred. Application date closes when position is filled. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people and persons with disabilities. The University provides a smoke free work environment. Priority consideration will be given to Canadian citizens and permanent residents. Applications should be sent to: Dr. Lawrence I. Gould, Head, Department of Accounting and Finance, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

WILFRID LAURIER UNIVERSITY. Applications are invited for positions in the areas of Accounting, Finance, Human Resources, Marketing, Operations and Decision Sciences and Policy for the 1991-92 academic year. Qualifications: PhD or ABD with teaching and research experience. Rank: Lecturer up to Full Professor. Salary and rank will depend on qualifications and experience. The University welcomes applications from all qualified women and men. Applications accepted until positions are filled. Positions are subject to budget approval. Send applications to: Dr. Ron Craig, Associate Dean of Business, School of Business and Economics, Wilfrid Laurier University, 75 University Avenue West, Waterloo, Ontario, N2L 3C5.

CANADIAN STUDIES & ANTHROPOLOGY

UNIVERSITY OF ALBERTA. Applications are being accepted for a tenure-track position at the Assistant Professor level ($36,910 current floor) to be jointly held in the Canadian Studies Program (two-thirds) and the Department of Anthropology (one-third) at the University of Alberta. The successful candidate will hold a Ph.D. and have research interests in the ethnohistory of the Canadian North. Candidates lacking publications in this field must be prepared upon appointment to engage in teaching and research in northern ethnohistory and to relate this focus to the larger Canadian context. A period of residence and/or work experience in the north would be an asset. The closing date for applications is 15 March, 1991, and the effective date of appointment is 1 July, 1991. Curriculum vitae and names of at least three referees should be sent to: Dr. Earle H. Waugh, Chair, Selection Committee, Canadian Studies, 131 Tailor Complex #1, University of Alberta, Edmonton, Alberta, T6H 2E2 Canada. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities, and women.

CHEMISTRY

HEALTH SCIENCES CENTRE. The Department of Clinical Chemistry of the Health Sciences Centre and the University of Manitoba is seeking a post doctoral candidate with a Ph.D. and/or M.D. degree to participate in ongoing studies in transplantation with major emphasis on pharmacology, metabolism, toxicity and immunology of immunosuppressive agents, to commence July 1, 1991. The Department of Clinical Chemistry in conjunction with the Health Sciences Clinical Research Centre provides excellent research opportunities to be carried out in newly developed facilities. The position is for a 2-year term with starting salary approximately $25,000.00 (CDN) in addition to a travel stipend. Applications should include a curriculum vitae and 3 letters of reference to be sent by March 15, 1991 to: Dr. R.W. Yatscoff, Department of Clinical Chemistry, Health Sciences Centre, 820 Sherbrook Street, MS-543, Winnipeg, Manitoba, Canada, R3A 1R9; telephone (204) 787-2843; FAX (204) 787-3846.

QUEEN'S UNIVERSITY, Department of Chemistry: Faculty Position in Crystallography. Applications are invited for a three-year term appointment at the Assistant Professor level beginning July 1991. The successful candidate will be expected to carry a normal teaching load and develop an active research program. There are opportunities for collaboration with several members of the Department. On-going crystallographic research, to which the candidate would be invited to participate, include research in the theory and application of direct methods to protein structures and, in particular, the design and implementation of expert knowledge-based system for solving crystal structures. Facilities include a CAD4 diffractometer and Departmental SUN computer network. Closing date for receipt of applications is March 15, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Queen's University is an employment equity program and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and visible minorities. Queen's University is willing to help the spouse of a new appointee to seek suitable employment. Applicants should send a curriculum vitae and the names of three references to: Prof. J.A. Stone, Head, Department of Chemistry, Queen's University, Kingston, Ontario, Canada K7L 3N6; FAX 613-545-6669.

CHEMISTRY & BIOCHEMISTRY

UNIVERSITY OF NEW BRUNSWICK, FREDERICTON, N.B., CANADA. Organic\Biochemistry Position, Department of Chemistry. Applications are invited for tenure-track positions in ORGANIC CHEMISTRY and BIOCHEMISTRY. Both positions are subject to budgetary approval. Outstanding candidates from any area of organic chemistry, biological chemistry or biochemistry will be considered. Candidates must possess the PhD degree and a solid record of chemical research, and be prepared to develop a vigorous research program. These positions are expected to be at the Assistant Professor level, but candidates whose experience and record merits a higher rank are encouraged to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens or legal residents of Canada. The university of New Brunswick is committed to the principle of employment equity. Applicants should send a resume, an outline of proposed research, and the names of three referees to: Dr. D.G. Brewer, Chairman, Department of Chemistry, University of New Brunswick, Bag Service #45222, Fredericton, N.B., Canada E3B 6E2.

CLASSICS

UNIVERSITY OF TORONTO. Applications are invited for a contractually limited appointment (non-tenure-track) in the Department of Classics at the University of Toronto at the rank of Assistant Professor commencing July 1, 1991. Initial appointment will be for a period of up to two or three years, with possibility of renewal. Applicants should hold (or expect soon to receive) a Ph.D. and to teach principally Latin, both verse and prose, and courses in classical civilization. Salary will be commensurate with education and experience. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens, and permanent residents. Applicants should send a CV and the names of three referees by March 15, 1991 to Professor E.T. Robbins, Chair, Department of Classics, 16 Hart House Circle, University of Toronto, Toronto, M5S 1A1. The University of Toronto encourages both women and men to apply to positions.

CONCORDIA UNIVERSITY. Classics Department. Applications are invited for a tenure-track appointment at the rank of Assistant Professor commencing June 1, 1991. This position is subject to budgetary approval. Ph.D., research and teaching excellence required. A Latinist will be preferred. However, the candidate must be qualified to teach courses in Greek at the undergraduate level and participate in the Classical Studies Programme. In accordance with Canadian immigration requirements, preference will be given to Canadian citizens and permanent residents. Concordia University is committed to a policy of employment equity. Applications should be submitted to Professor E. Preston, Chair, Department of Classics, Concordia University, 7141 Sherbrooke Street West, Montreal, Quebec, H4B 1R6. Deadline for application is March 15, 1991.

THE UNIVERSITY OF NEW BRUNSWICK. The Department of Classics and Ancient History at the University of New Brunswick invites applications for a one-year term appointment at the rank of Assistant Professor, commencing 1 July 1991. This position is subject to budgetary approval. The successful candidate will have a Ph.D. (or be near completion) and a strong background and research interests in Latin literature. The candidate will be qualified to teach undergraduate courses in Latin and Greek at all levels and have a demonstrated ability to lecture in large Roman and/or Greek Civilization courses. Applications, including a curriculum vitae and three letters of reference, should be sent to: J.R. Smith, Chairperson, Department of Classics and Ancient History, University of New Brunswick, P.O. Box 4400, Fredericton, N.B. Canada E3B 5A3. Closing date for applications: When filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

CLOTHING & TEXTILES

UNIVERSITY OF MANITOBA. The Department of Clothing and Textiles, Faculty of Human Ecology at the University of Manitoba invites applications for a full-time tenure track position, effective July 1, 1991. The successful candidate will be required to maintain an active ongoing research program, and teach graduate and undergraduate level classes. Applicants with a strong background in textile and apparel economics and marketing will be given priority. Applicants with emphasis in one or more of the following areas will also be given consideration: apparel design and production, and textiles and apparel history. Applicants should possess a Ph.D. or equivalent with demonstrated research and teaching experience at the university level. Salary and rank will be commensurate with qualifications and experience. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke free work environment. Priority consideration will be given to Canadian citizens and permanent residents. Send applications, including a statement of research and teaching interests, curriculum vitae, and names of three referees to: Dr. S.G. Turnbull, Head, Department of Clothing and Textiles, Faculty of Human Ecology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2 by March 31, 1991. Phone (204) 474-8138/Fax (204) 275-5299.

COMMUNITY HEALTH & EPIDEMIOLOGY

THE UNIVERSITY OF SASKATCHEWAN invites applications at the Assistant Professor rank for a tenure track position in the Department of Community Health and Epidemiology. Applicants should have an M.D. degree with specialty training in community medicine or have a Ph.D. in an area related to community health and/or epidemiology. This appointment offers an exciting opportunity to be involved in the development of community health programs appropriate to our modern society, and in the teaching of these subject areas to under-graduate and graduate students. The Department, which has strong support in Epidemiology and Biostatistics, actively supports research in community health program delivery and effectiveness, and the appointee will have ample opportunity to pursue his/her interests in these and other related areas. In addition to the University of Saskatchewan, Saskatoon has educational standards and facilities for younger family members equal to the best in North America. The city has over 3000 acres of parks and has many excellent recreational and cultural facilities. The

UNIVERSITY OF

WINDSOR

Vice President, Academic

The University of Windsor invites applications and nominations for the position of Vice President, Academic commencing July 1st, 1991. Founded in 1857 as a private college, the university became a publicly funded institution in 1963. It has a wide variety of academic programs and research with an enrolment of approximately 14,000 full and part-time undergraduate students and 800 full and part-time graduate students in nine Faculties and schools including Social Science (with School of Social Work), Arts (with Schools of Music, Drama and Visual Arts), Science (with Schools of Computer Science and Nursing), Engineering, Education, Business Administration, Human Kinetics, Law, and Graduate Studies and Research.

The Vice President, Academic is responsible, as the senior academic officer of the university, for the development of the academic policies of the university and for the general administration of the academic programs.

Candidates should possess academic qualifications, administrative experience and leadership abilities appropriate to the scope and challenges of this senior position.

This advertisement is directed to citizens and permanent residents of Canada. The University of Windsor is committed to equity in employment and female candidates are especially encouraged to apply.

Applications and nominations including a resumé and the names of three referees should be submitted by March 15, 1991 to:

Dr. Ron W. Ianni
President
University of Windsor
Windsor, Ontario, N9B 3P4

THE ICOD-WMU PROFESSORSHIP IN MARINE AFFAIRS

The World Maritime University (WMU) in Malmo,Sweden, is seeking a Professor in Marine Affairs. The position will be funded by the International Centre for Ocean Development (ICOD).

The position's primary responsibilities will be for the organization, co-ordination, and delivery of the marine affairs and maritime law components within the WMU program. The incumbent will be WMU's recognized expert in "marine affairs" and will ideally be eligible for appointment as a full professor or a senior associate professor in the Canadian system in the fields of environmental or international maritime law. Experience in an applied field of maritime activity would be a distinct asset. The successful applicant will be fluent in the English language and will be a Canadian citizen.

The employment contract will ideally be on a fixed term basis for up to two years, with the possibility of a one-year extension. The salary on appointment is US $57,516 per annum and is Swedish income tax exempt.

The position will start between August 1991 and January 1992. An early commencement date within this period is preferred. Applications must be received by March 31, 1991.

Applications should be addressed to:

The Rector
World Maritime University
P.O. Box 500, 201 24 Malmo
Sweden

ICOD CIOC Canada

WMU

University of Saskatchewan is committed to employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should submit an up-to-date curriculum vitae to Dr. Brian Habbick, Professor and Head, Department of Community Health & Epidemiology, College of Medicine, University of Saskatchewan, Saskatoon, Saskatchewan Canada S7N 0W0; Telephone: (306)966-7930; FAX: (306)966-8799.

COMPUTER SCIENCE

WILFRID LAURIER UNIVERSITY. The **Department of Physics and Computing** invites applications for a two-year limited contract position at the Assistant Professor level beginning July 1, 1991. Applicants should hold a Ph.D. in Computer Science or a related field. Candidates in all areas of Computer Science will be considered. Candidates are expected to show promise of a strong commitment to teaching and to continuing an active research program. Wilfrid Laurier University welcomes applications from all qualified women and men. **The University** provides a small-college environment. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Letters of application accompanied by a C.V. and the names of at least three references should be sent, not later than March 31, 1991 to: Dr. Nora Znotinas, Chair, Department of Physics and Computing, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5; FAX (519) 886-9351.

BISHOP'S UNIVERSITY. The **Computer Science Department,** invites applications for a one-year full-time faculty position to commence July 1, 1991. A Ph.D. degree in Computer Science or closely related field is preferred. The Faculty appointment will involve undergraduate teaching of courses in programming languages, data base design, computer organization, data communications and analysis of algorithms as well as involvement in the administrative and research activities of the department. Bishop's is a small (1800 students) liberal arts university situated in the Eastern Townships of Quebec. The language of instruction is English. Interested persons should forward a curriculum vitae and the names and addresses of three referees to Dr. C.L. Arnot, Associate Dean of Natural Sciences, Bishop's University, Lennoxville, Quebec J1M 1Z7. In accordance with Canadian immigration regulations, priority will be given to Canadian citizens and permanent residents of canada.

QUEEN'S UNIVERSITY, KINGSTON, ONTARIO. Computing and Information Science. Applications are invited for non-renewable faculty positions starting in July 1991. Highly qualified applicants in any area of Computing Science are encouraged to apply. Applicants will normally have a Ph.D. in Computer Science or a closely related discipline (or be nearing completion of this degree). The Department has 24 full-time faculty supported by 10 research staff. Research activity is mainly in parallel computation, systems and languages, algorithms, semantics, information systems, artificial intelligence, and applications. We have approximately 60 full-time M.Sc. and Ph.D. graduate students. Resource support includes an IBM 3081G system running VM/CMS in the Computing Centre. Departmental facilities based on a network of approximately 50 Suns, and a variety of other machines and special equipment. Greater Kingston has a population of about 120,000, and is located on Lake Ontario midway between Toronto and Montreal in one of the prime recreational areas of Canada. Queen's University was founded in 1841, and is one of Canada's oldest universities. The student population is about 11,000, of whom 1,500 are graduate students. Applications from women and minority groups are particularly welcome. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University is willing to help the spouse of a new appointee to seek suitable employment. Applicants should send a curriculum vitae and the names of three referees by February 28, 1991 to: Michael Levison, Head, Department of Computing and Information Science, Queen's University, Kingston, Ontario, Canada, K7L 3N6. Telephone: 613-545-6071. Electronic Mail: levison@qucis.queensu.ca

UNIVERSITY OF ALBERTA. Department of Computing Science. Applications are invited for a tenure-track position at the Assistant Professor level in the areas of computer graphics and/or human interfaces. Excellent senior applicants will also be considered in these areas. Responsibilities include research as well as teaching at both the graduate and undergraduate levels. This young and energetic department has recently undergone significant expansion and consists of 35 academic and 29 support staff. Current hardware support for research includes a local area network consisting of a MIPS M/120 and Silicon Graphics 4D/340S computer connecting over 75 Sun Workstations and a large number of terminals. Current computer graphics facilities include two Silicon Graphics workstations, a Data Glove, a head-mounted display, a single frame video recorder and two colour sun workstations. The department also operates a Mynas SPS-2 massively parallel computer as a research tool. Well supported laboratories also exist for AI, database, distributed systems, image processing, programming languages and robotics research. The current salary range minimum is $C36,910 with the appointment level being commensurate with qualifications and experience. Send curriculum vitae, the names of three references and up to three reprints or copies of important publications New Ph.D's should also include a copy of their transcript. Apply to: Dr. Paul G. Sorenson, Department of Computing Science, University of Alberta, Edmonton, Alberta, T6G 2H1, Canada. Applications will be accepted until March 31, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from qualified persons, disabled persons, members of visible minorities and women.

THE UNIVERSITY OF WATERLOO invites applications for faculty positions in Computer Science. Highest priority is on computer graphics, in particular, modelling and rendering, but candidates in other areas may also be considered. A Ph.D. in Computer Science is required, with evidence of outstanding research accomplishments or potential. Rank and salary will be commensurate with experience. The Department of Computer Science comprises over 40 full-time faculty members engaged in research and teaching activities. The Department end twelve computer research laboratories are housed in the new 300,000 sq. ft. William G. Davis Computer Research Centre. The Department is a key participant in ITRC: Information Technology Research Centre (a Centre of Excellence funded by the government of the Province of Ontario) that supports basic and applied research in information technology. Applications should include a curriculum vitae and the names of three references and should be directed to the chairman: Professor P.A. (Paul) Larson, Department of Computer Science, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1; palarson@waterloo.edu. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

UNIVERSITY OF OTTAWA, Department of Computer Science, invites applications for tenure-track positions. A Ph.D. in Computer Science or a closely related discipline is required. Current research strengths are these artificial intelligence, distributed computing, protocols, simulation, and theory. We are also interested in enhancing our strengths in database, operating systems, programming languages, real-time systems and software engineering. Responsibilities will include teaching at the undergraduate and graduate levels, research and administrative duties. Bilingualism (French and English) is essential. In accordance with immigration regulations this advertisement is addressed to Canadian citizens or landed immigrants. Applications will be accepted until the positions are filled. To apply, send curriculum vitae (and have three letters of reference sent directly) to Ivan Rival, Chairman, Department of Computer Science, University of Ottawa, Ottawa, Ontario, K1N 6N5.

L'UNIVERSITE D'OTTAWA, département d'informatique, recrute présentement pour des professeur(e)s à temps plein. On demande un docteur en informatique (de préférence). Nos spécialités de recherche sont: intelligence artificielle, informatique répartie, protocoles, simulation et théorie. Nous sommes aussi particulièrement intéressés à rehausser les domaines des bases de données, langages de programmation, systèmes d'axploitation, systèmes en temps réel et génie des logiciels. Le chargé de travail comprend l'enseignement au niveaux du baccalauréat et de la maîtrise, de la recherche, et des chages administratives. Le bilinguisme est essentiel. D'après les normes d'immigration cette annonce vise les citoyens canadiens ou immigrants reçus. Les applications seront acceptées tant que les postes ne seront pas remplis. Envoyez votre curriculum vitae (ainsi que trois lettres de références directement) à: Ivan Rival, Directeur, Département d'informatique, Université d'Ottawa, Ottawa, Ontario, K1N 6N5.

DANCE

YORK UNIVERSITY, Faculty of Fine Arts. Department of Dance. Applications are invited for a full-time, 9-month contractually limited teaching position in Modern Dance, effective September 1, 1991 to May 30, 1992. (Subject to budgetary approval by the University.) Applicants must have extensive professional qualifications, and teaching experience in a university dance program. The preferred candidate will be a versatile teacher, primarily in areas of studio work, with expertise in some of the following areas: modern dance for all levels of students (background in Graham or Limon technique required); dance composition, production, and repertory; dance kinesiology. Additional responsibilities of the position include serving on department and university committees, student advising, directing and assisting with student performances, choreographing for the York Dance Ensemble and departmental productions; and generally contributing to the creative, artistic, and scholarly goals of the Department. Application deadline: February 28, 1991. Salary commensurate with experience and qualifications. Please submit application, curriculum vitae, and three letters of reference to: Dr. Mary Jane Warner, Chair, Department of Dance, Faculty of Fine Arts, York University, North York, Ontario M3J 1P3. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of employment equity, including affirmative action for women faculty

YORK UNIVERSITY, Faculty of Fine Arts. Department of Dance. Applications are invited for a full-time, 9 month contractually limited Artist-in-Residence teaching position effective August 15, 1991 to May 15, 1992. (Subject to budgetary approval by the University.) The preferred candidate will be a mature artist with sustained performing, choreographic and teaching experience in ballet or modern dance. Applicants should hold a relevant degree in dance or equivalent professional qualifications. Teaching experience in a university dance programme is an asset. Responsibilities of the position include regular choreography assignments for the York Dance Ensemble and for dance concerts. The successful candidate will teach technique, repertory and/or composition to upper level undergraduate dance majors, and generally contribute to the creative, artistic and scholarly goals of the Department. Additional responsibilities may include service on committees, administrative assignments, student advising and curriculum assessment. Application deadline: February 28, 1991. Salary commensurate with experience and qualifications. Please submit letter of application, curriculum vitae and three letters of reference to: Dr. Mary Jane Warner, Chair, Department of Dance, Faculty of Fine Arts, York University, North York, Ontario M3J 1P3. In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of employment equity including affirmative action for women faculty

DESIGN ART

CONCORDIA UNIVERSITY, Design Historian/Theorist. Full-time Assistant Professor probationary tenure track academic position for 1991-92 academic year. Start date to be determined. Rank and salary commensurate with qualifications. MFA required, Ph.D preferred. Required to teach and direct seminars in design history, theory, and contemporary cultural criticism to supplement 2-D, 3-D, and electronic multi-media undergraduate program. Required commitment to research/theory with development towards innovative approaches in design studies, excellence in teaching within interdisciplinary nature of department. University teaching experience required, published work and familiarity with graduate program an asset. Knowledge of French an asset. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents; applications from qualified individuals who do not meet the Canadian immigration requirements may also be considered. Concordia University is committed to the principle of equity employment A/D March 15, 1991 C Gabriel-Lacky, Chair, Dept. of Design Art, 1395 Blvd Rene Levesque West, Montreal, QC, Canada, H3G 2M8

DRAMA

THE UNIVERSITY OF CALGARY Department of Drama invites applications for a position in Dramatic Literature and Theatre History, with additional competence in Directing and/or Dramaturgy. This is a tenure-track position at the rank of Assistant Professor effective July 1, 1991. Responsibilities include teaching courses in Dramatic Literature and Theory, Theatre History, and Canadian Drama; teaching and supervising students at the graduate level in a Master of Fine Arts program; conducting personal program of research; and occasionally directing productions in the Department's mean season of plays. Preference is given to applicants with the following qualifications: a completed doctorate or the equivalent in the form of substantial publications; a completed MFA in Directing or Dramaturgy, teaching experience. The University of Calgary has an employment equity program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities, and people with disabilities. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Application with curriculum vitae and three letters of reference should be sent before March 30, 1991 to: Dr. James Dugan, Department of Drama, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta T2N 1N4

UNIVERSITY OF NEW BRUNSWICK, SAINT JOHN CAMPUS. The Division of Humanities and Languages invites applications for a sabbatical replacement position in Drama for 1991-1992 at the rank of Lecturer or Assistant Professor. Candidates will be expected to teach courses at the introductory level, and courses in Shakespeare and his contemporaries, Restoration and 18th Century, Victorian, Modern British and Irish, or Canadian drama. Applications, with curriculum vitae and names and addresses of three referees, should be sent to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. Applications will be accepted until the position is filled. In accordance with Canadian immigration regulations, preference will be given to Canadian citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity.

UNIVERSITY OF ALBERTA, Department of Drama, invites applications for a tenure track position in Dramatic Theory, Theatre History, Literature and Criticism. The University of Alberta Department of Drama requires a specialist in Dramatic Theory with scholarly expertise in the areas of literature and criticism and theatre history. Candidates should have a record of publication and be actively engaged in research. Experience in dramaturgy would be an asset. The successful applicant will assume leadership of the Graduate Committee of the Department and will be expected to teach and supervise students at the graduate and undergraduate levels. The appointment is effective July 1, 1991. The Department offers a wide variety of programs, including M.A., B.A. and B.A. Honours, professional M.F.A. degrees in Directing, Theatre Design and Playwriting, and professional conservatory B.F.A. degrees in Acting and Design. The Department has excellent facilities, with seminar and lecture rooms, voice, acting and movement studios and three theatres. A new fully equipped teaching theatre will open in January, 1994. The appointment will be at the Assistant Professor level (1990-91 salary range from $36,310). Letters of application with full curriculum vitae should be sent to: Professor David Barnet, Chair, Department of Drama, 3-146 Fine Arts Centre, University of Alberta, Edmonton, Alberta, T6G 2C9. Applicants should also arrange for three confidential letters of reference and academic transcripts (if appropriate) to be sent to the above address. Deadline for receipt of applications: February 28, 1991. In accordance with the Canadian immigration requirements, this advertisement is

SENIOR SCIENTIFIC ASSISTANT – ELECTRON MICROSCOPY

The Department of Biology requires a Senior Scientific Assistant in Electron Microscopy beginning 1 July 1991. The successful candidate must demonstrate a strong background in the operation of electron microscopes and ancillary equipment, the administrative and interpersonal skills required to run a lab used by a variety of researchers, and the ability to train users and instruct courses in electron microscopy and microtechnique.

QUALIFICATIONS: Technical College graduation, or B.Sc. in Biology, Biochemistry, Physics or Chemistry and technical training in electron microscopy and photography, combined with 3-5 years closely related experience, preferably in a research environment. Familiarity with biological ultrastructure and a background in general electronics are essential. Candidates with graduate degrees are encouraged to apply.

SALARY: $35,234 to $42,708 per annum, plus performance range (1990/91 rates)

Please submit resume, official transcripts and names of three referees to: **Personnel Officer, Employment, Personnel Services, Sedgewick Bldg., University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2 no later than March 31, 1991.**

The University of Victoria is committed to an employment equity program.

UVic
UNIVERSITY OF VICTORIA

UNIVERSITY OF TORONTO

Vice President, Human Resources

With the upcoming retirement of the incumbent in mid-1991, the three-campus, 12,000 employee University of Toronto seeks a Vice President, Human Resources.

Reporting to the President, the Vice President, Human Resources will lead a large staff in delivering to the University a full range of services in human resources, labour relations and environmental health and safety. As member of the President's senior management team, the Vice President, Human Resources is also a critically important part of the institution's overall strategic planning and policy formulation process.

The successful appointee will bring to the position:

- post-secondary education developed and improved by 10 - 20 years of increasingly responsible human resources generalist and management experience, or its equivalent, obtained in a large scale private and/or public sector organization, exemplary in the implementation of contemporary human resource philosophy;
- heartfelt as well as intellectual identification with and commitment to the University's mission of teaching and research as carried out in this large and complex organization;
- the leadership, intellectual, interpersonal and communications skills required to establish and maintain constructive working relationships with executive and departmental colleagues, faculty, librarians and staff, their associations and unions, and external publics;
- sheer competence, reflected by the ability to lead the University in addressing the human resource agendas of the 1990's;
- such personal qualities as integrity, energy and stamina, assertiveness and diplomacy, and natural authority;
- comfort in an organization where decisions are made and implemented through consensus.

The attractive compensation reflects the senior nature of this position.

Refer to "Vice President, Human Resources" when replying in confidence and with full resume to:

The Saunders Company

Management Consultants
1200 Bay Street, Suite 801
Toronto, Ontario
M5R 2A5

In accordance with its Employment Equity Policy, the University of Toronto encourages applications from qualified women or men, members of visible minorities, aboriginal peoples and persons with disabilities.

directed to Canadian citizens and permanent residents. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

EARTH & OCEAN SCIENCES

UNIVERSITY OF VICTORIA, British Columbia. Earth and Ocean Sciences. Applications are invited for at least two new faculty positions in a proposed School of Earth and Ocean Sciences. The research focus of the School will be on fundamental, transdisciplinary studies of earth system science, preference will be given to applicants with research interests in processes in modern and ancient earth systems, especially dealing with the lithosphere and hydrosphere. These appointments are part of a multi-year expansion program; rank of positions is open, starting date is July 1991. The School will combine existing faculty in earth/ocean science at UVic with new faculty and with adjuncts from nearby government and industry labs. In accordance with Canadian immigration and employment regulations, this notice is directed in the first instance to Canadian citizens and permanent residents. The University of Victoria is committed to an employment equity program, women especially are encouraged to apply. Send inquiries or applications, with curriculum vitae and names of three referees to Dr. Chris R. Barnes, Director, Centre for Earth and Ocean Research, University of Victoria, P.O. Box 3055, Victoria, British Columbia V8W 3P6, Canada. Deadline for application is February 28, 1991, or until the positions are filled.

ECONOMICS

LAURENTIAN UNIVERSITY. The Department of Economics has one or two vacancies as of July 1, 1991. All areas of specialization. Applications from qualified women are particularly welcome. Laurentian University has an employment equity policy. This advertisement is directed equally to women and men. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including a curriculum vitae and names of three referees, should be sent to Dr. Charlotte Neff, Dean of Social Science, Laurentian University, Sudbury, Ontario, P3E 2C6.

ST. THOMAS MORE COLLEGE, UNIVERSITY OF SASKATCHEWAN, invites applications for one tenure stream appointment (subject to budgetary approval) in Economics at the rank of Assistant or Associate Professor. All fields of specialization will be considered. Candidates for the rank of Assistant Professor should have a Ph.D., or be close to completion, and should show promise in teaching and research. Candidates for the rank of Associate Professor should demonstrate a commitment to excellence in teaching and have a record of significant scholarly research. Applications, with curriculum vitae, academic transcripts, and the names of three referees, should be sent by March 15th, 1991, to Thomas Deutscher, Dean, St. Thomas More College, 1437 College Drive, Saskatoon, Saskatchewan, S7N 0W6. St. Thomas More College is a Catholic college federated with the University of Saskatchewan. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF NEW BRUNSWICK. The Department of Economics, University of New Brunswick, Fredericton invites, subject to budgetary approval, applications for a tenure track position beginning July 1, 1991 or at a date subject to negotiation. The Department is seeking a specialist in microeconomic theory. Duties will include teaching microeconomics at the undergraduate and graduate (M.A.) level and research. Candidates should have a Ph.D. completed or near completion. Applications with curriculum vitae and names and addresses of three referees should be sent to V.A. Dickson, Economics, UNB, Fredericton, N.B., E3B 5A3. The Department currently has 15 members and offers bachelors and masters programs. In accordance with Canadian immigration regulations, preference will be given to citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity.

UNIVERSITY OF PRINCE EDWARD ISLAND, Department of Economics. 1. A 10-month sabbatical replacement for the year 1991-92. 2. Applicants should have a Ph.D. or near completion and a commitment to undergraduate teaching and to research. 3. Duties include teaching undergraduate theory and the history of economic thought. 4. Salary commensurate with qualifications and experience. 5. Applicants should send a curriculum vitae and names of three referees to Dr. J.A. Sentance, Chair, Department of Economics, University of Prince Edward Island, Charlottetown, PEI, C1A 4P3. 6. The closing date for receipt of applications is April 1, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. While the University of Prince Edward Island does not have an affirmative action policy, qualified women candidates are urged to apply.

YORK UNIVERSITY, Atkinson College: Subject to budgetary approval, the Department of Economics invites applications for two tenure-track positions at the rank of Assistant Professor, to commence July 1, 1991. Applicants for these positions should have a Ph.D. or be near completion. The priority areas of specialization are international economics, money and banking and financial economics. Salary commensurate with qualifications. Atkinson College is the adult evening degree faculty at York University. Faculty also participate in the University's Graduate Faculty. In accordance with Canadian immigration regulations, this notice is directed to Canadian citizens and permanent residents of Canada. York University is implementing a policy of employment equity, including affirmative action for women faculty. Send letter of application, vitae and names of three referees, as soon as possible but no later than by February 28, 1991 to: Professor George Eaton, Chair, Department of Economics, Atkinson College, York University, 4700 Keele Street, North York, Ontario, M3J 1P3.

TRENT UNIVERSITY: Subject to availability, the Department of Economics invites applications for a limited term appointment at the rank of Lecturer/Assistant Professor, commencing 1 July, 1991. Responsibilities include research and undergraduate teaching. All fields will be considered. Applicants for this position should have a doctorate or be near completion. Salary and rank are negotiable in accordance with qualifications and experience. Trent University is an employment equity employer, and especially invites candidacies from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applicants should submit their curriculum vitae along with names of three referees to Professor H.M. Kitchen, Chairman, Department of Economics, Trent University, Peterborough, Ontario, K9J 7B8.

UNIVERSITY OF WATERLOO. The Department of Economics, University of Waterloo, is seeking applicants for faculty positions (rank open). Candidates at the Assistant Professor level should have a Ph.D. completed or near completion, and have excellent qualifications for research and teaching. Candidates for Associate or Full Professor must have an excellent research record and be good teachers. Most areas of specialization will be considered, but preference will be given to micro, macro, econometrics, mathematical economics, and monetary economics. Duties include graduate and undergraduate teaching, serious research output and some administrative duties. Salaries will be competitive. The availability of these positions is subject to budgetary approval. Applicants should send their curriculum vitae and the names of three referees to Professor James R. Melvin, Chairman, Department of Economics, University of Waterloo, Waterloo, Ontario, N2L 3G1. Effective date of appointment is July 1, 1991 and closing date for applications is February 28, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

EDUCATION

BROCK UNIVERSITY. Education: Academic Appointment: Faculty of Education, Pre-Service Department, Instructional Methods (Secondary). Applications are invited for a probationary tenure-stream position in Instructional Methods of the Secondary Level. Preferred candidates will possess a doctoral degree or equivalent and have successful classroom teaching of the secondary level. Knowledge and fluency in French and an understanding of French language instruction is required. Duties will include teaching courses predominantly in the pre-service program, but may also involve teaching in the graduate and continuing studies departments. Other responsibilities include counselling student teachers and advising graduate students on theses and projects. Candidates must present evidence of their ability to establish a strong program of scholarly research. Rank and Salary: While preference will be given to appointments at the Assistant Professor level, rank and salary will be commensurate with qualifications and experience. Date of Appointment: July 1, 1991. Position subject to budgetary approval. Brock University is an employment equity employer, and especially invites candidacies from women, aboriginal peoples, visible minorities and disabled persons. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Smoking at Brock University is strictly controlled. Applications including a curriculum vitae and the names of three or more referees should be forwarded by March 15, 1991 to: Dr. R. Terrence Boak, Dean, Faculty of Education, Brock University, St. Catharines, Ontario, L2S 3A1.

BROCK UNIVERSITY. Education: Academic Appointment: Faculty of Education, Department of Graduate and Undergraduate Studies, Gender Issues/Educational Administration. Applications are invited for a probationary tenure-stream position in Gender Issues/Educational Administration. Preferred candidates will possess a doctoral degree or equivalent and research record in gender/women's studies. The successful candidate should be prepared to participate in an active research program, supervise graduate research, teach within the graduate program and become involved in some pre-service responsibilities. Previous experience in the area of curriculum and/or administration will be considered an asset. Rank and Salary: While preference will be given to appointments at the Assistant professor level, rank and salary will be commensurate with qualifications and experience. Date of Appointment: July 1, 1991. Position subject to budgetary approval. Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women candidates are especially encouraged to apply. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Smoking at Brock University is strictly controlled. Applications including a curriculum vitae and the names of three or more referees should be forwarded by March 15, 1991 to: Dr. R. Terrance Boak, Dean, Faculty of Education, Brock University, St. Catharines, Ontario, L2S 3A1.

BROCK UNIVERSITY. Education: Academic Appointment: Faculty of Education, Department of Graduate and Undergraduate Studies, Educational Psychology. Applications are invited for a probationary tenure-stream position in Educational Psychology. Preferred candidates will possess a doctoral degree or equivalent with a research focus in Cognitive Development. In addition, an interest in the role of computers in human development would be deemed an asset. The successful candidate should be prepared to participate in an active research program, supervise graduate research, teach in the graduate program and become involved in some pre-service responsibilities. Rank and Salary: While preference will be given to appointments at the Assistant Professor level, rank and salary will be commensurate with qualifications and experience. Date of Appointment: July 1, 1991. Position subject to budgetary approval. Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women candidates are especially encouraged to apply. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Smoking at Brock University is strictly controlled. Applications including a curriculum vitae and the names of three or more referees should be forwarded by March 15, 1991 to: Dr. R. Terrance Boak, Dean, Faculty of Education, Brock University, St. Catharines, Ontario, L2S 3A1.

BROCK UNIVERSITY. Education: Academic Appointment: Faculty of Education, Department of Graduate and Undergraduate Studies, Educational Psychology. Applications are invited for a probationary tenure-stream position in Educational Psychology. Preferred candidates will possess a doctoral degree or equivalent with a research focus in Cognitive Development. In addition, an interest in the role of computers in human development would be deemed an asset. The successful candidate should be prepared to participate in an active research program, supervise graduate research, teach in the graduate program and become involved in some pre-service responsibilities. Rank and Salary: While preference will be given to appointments at the Assistant Professor level, rank and salary will be commensurate with qualifications and experience. Date of Appointment: July 1, 1991. Position subject to budgetary approval. Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women candidates are especially encouraged to apply. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Smoking at Brock University is strictly controlled. Applications including a curriculum vitae and the names of three or more referees should be forwarded by March 15, 1991 to: Dr. R. Terrance Boak, Dean, Faculty of Education, Brock University, St. Catharines, Ontario, L2S 3A1.

ST. FRANCIS XAVIER UNIVERSITY Department of Education. 1. Limited term appointment for the 1991-92 year. 2. M.Ed. in Language Arts Education. 3. Teach curriculum and instruction in language arts and literature in the elementary and secondary B.Ed. programs. Supervision of practice teaching. 4. Salary subject to qualifications and experience. 5. Applications are to be forwarded to: Dr. Teresa MacIsaac, Chair, Education Department, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. 6. Closing date: March 31, 1991.

UNIVERSITY OF WINDSOR. Applications are invited for the following positions: Pre-Service Positions – Science Education; Music Education; History/Geography Education; Physical Education; Graduate and Pre-Service Positions – Educational Psychology (sub-disciplines of cognitive psychology and/or learning disabilities); Educational Administration (sub-discipline of law and/or supervision). Applicants should have a doctoral degree or be qualified and willing to enrol in a doctoral degree programme upon an offer of employment. Applicants should also possess a teaching certificate and have several years of teaching experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University is committed to equity in employment. Female candidates are especially encouraged to apply. Applications will be accepted up to February 28, 1991, or until positions are filled. Applicants should send a curriculum vitae and the names of three referees to: Dean Michael A. Awender, Faculty of Education, University of Windsor, Windsor, Ontario, N9E 1A5.

THE UNIVERSITY OF CALGARY Department of Curriculum and Instruction invites applications for an Assistant or Associate Professor (tenure-track) in social studies education with special reference to elementary schools commencing July 1, 1991. Responsibilities include teaching undergraduate and graduate courses, supervising student teachers and graduate students, and conducting research in social studies education. Preference is given to candidates with a completed doctorate, specialization in social studies education with particular reference to teaching in elementary schools, interest and capability in general curriculum studies, classroom teaching experience and experience at collaborative work with school practitioners. Salary is commensurate with qualifications and experience. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an employment equity program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities and people with disabilities. Applicants are requested to send a complete curriculum vitae and to have three letters of reference sent by April 30, 1991 to: Dr. Douglas A. Roberts, Head, Department of Curriculum and Instruction, Faculty of Education, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta, T2N 1N4.

UNIVERSITY OF SASKATCHEWAN. Field Experiences. The Department of Curriculum Studies invites applications for a tenure-track position at an open rank in the area of Field Experiences. Candidates applying for a Full Professor or Associate Professor rank should have a proven research and publication record. Candidates should have a completed doctorate, with a specialization in models of instruction and research in teaching, and classroom teaching experience. Knowledge of interpretative research methodologies and curriculum theory is desirable. Applications should also indicate a subject area of specialization (Math Education, Science Education, Language Education, and so forth). Duties will include (1) teaching undergraduate and/or graduate courses in the areas of generic instruction and teacher supervision; (2) supervising a few interns, (3) supervising graduate students, and (4) conducting a personal program of research. The successful candidate will be given a reduced teaching load to collaborate with faculty to improve both the connection between course content and the practica and to promote and conduct research related to instruction and the various practica sponsored by the College. Salary and rank are commensurate with qualifications and experience. Applicants should forward their curriculum vitae and the names of three referees to Dr. Jack Hope, Head, Department of Curriculum Studies, College of Education, University of Saskatchewan, Saskatoon, SASK, S7N 0W0. The deadline for application submission is February 28, 1991. This position is effective July 1, 1991. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Saskatchewan is committed to employment equity.

UNIVERSITY OF SASKATCHEWAN. Science Education. The Department of Curriculum Studies invites applications for a tenure-track position at the Assistant, Associate, or Full Professor rank in the area of Science Education. Candidates must have a completed or nearly completed doctorate in science education, and successful classroom teaching experience preferably at the elementary or middle years level, a knowledge of a number of research paradigms is desirable. Duties will include the design and teaching of courses in environmental education, the teaching of methods courses in elementary school science, supervising interns on an occasional base, supervising graduate students, and conducting a program of research. Salary and rank are commensurate with qualifications and experience. Candidates applying for the rank of Associate or Full Professor should have a proven research and publication record. Applicants should forward their curriculum vitae and the names of three referees to Dr. Jack Hope, Head, Department of Curriculum Studies, College of Education, University of Saskatchewan, Saskatoon, SASK, S7N 0W0. The deadline for appli-

THE UNIVERSITY OF AUCKLAND

New Zealand

LECTURESHIPS / SENIOR LECTURESHIPS IN CONSTRUCTION & PROFESSIONAL STUDIES

Department of Architecture
School of Architecture, Property & Planning

Two positions are available:

Construction
Vacancy UAC-8

Applicants should have significant experience in professional practice, experience on large and small projects, professional registration, and have contributed to professional institute activities.

Duties will include teaching and research in Construction Techniques, Construction Documentation, Materials, and Quality Control. Applicants should have an interest in integrating these aspects of professional practice into appropriate studio programmes.

Professional Studies
Vacancy UAC-9

Applicants should have significant experience in professional practice, experience on large and small projects, professional registration, and have contributed to professional institute activities.

Duties will include teaching and research in Marketing Professional Services, Professional Codes of Practice, Contract Administration, and Office and Project Management aspects of Professional Practice. Applicants should have an interest in integrating these aspects of professional practice into appropriate studio programmes.

Applicants for both positions should hold or undertake to work towards a PhD degree in Architecture.

Commencing salary will be established within the range $NZ37,440 – $NZ49,088 per annum (Lecturer) and $NZ52,000 – $NZ60,944 (Senior Lecturer).

Conditions of Appointment and Method of Application for both positions are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland. Applications should be forwarded as soon as possible but not later than the closing date **8 March 1991.**

Please clearly identify the particular vacancy number when seeking information or making application.

The University of Auckland
An Equal Employment Opportunity Employer

York University, Toronto, Canada

Faculty of Administrative Studies

George R. Gardiner Professorship in Business Ethics

Applications are invited for the position of first holder of the George R. Gardiner Professorship in Business Ethics.

Candidates should have a PhD degree and a degree in philosophy, university teaching experience, and an interest in the area of business ethics demonstrated by substantial research activity and extensive publications.

The successful candidate will be expected to provide leadership in education in business ethics throughout the entire Faculty. Teaching will be at the graduate level to students enrolled in the MBA and PhD programs.

York University's Faculty of Administrative Studies is the largest graduate business school in Canada, offering programs leading to the MBA, MPA, International MBA, and PhD degrees, as well as the undergraduate BBA degree.

Appointment to this position is expected to be made effective July 1, 1991, or as soon thereafter as the successful candidate is available.

Applications should be forwarded to:

Dezső J. Horváth, Dean,
Faculty of Administrative Studies,
York University, North York, Ontario M3J 1P3.

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of employment equity, including affirmative action for women faculty.

cation submission is February 28, 1991. This position is effective July 1, 1991, but teaching duties begin September 1, 1991. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Saskatchewan is committed to the principles of employment equity.

UNIVERSITY OF SASKATCHEWAN. Social Studies Education. The Department of Curriculum Studies invites applications for a tenure-track position as the Assistant Professor interim in Social Studies Education. Candidates should have completed at least a masters degree in social studies education or in a related discipline and possess a strong teaching experience at the elementary or middle years level. Preference will be given to applicants completing or possessing a Ph.D. in social studies education. Competency in French, knowledge of interpretative research methodologies, or curriculum theory is desirable but not required. Duties will include teaching undergraduate courses in social studies education, supervising student teachers on an occasional basis, supervising graduate students, and conducting a program of research. Applicants should forward their curriculum vitae and the names of three references to Dr. Jack Hope, Head, Department of Curriculum Studies, College of Education, University of Saskatchewan, Saskatoon, SASK. S7N 0W0 The deadline for application submission is February 28, 1991. This position is effective July 1, 1991, but teaching duties begin September 1, 1991. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Saskatchewan is committed to the principles of employment equity

CONCORDIA UNIVERSITY. Applications are invited for a tenure replacement position in Adult Education at Concordia University, Department of Education, commencing August 1, 1991 Candidates are expected to have: Base research in Adult Education; Group dynamics; Special topics reflecting current issues in research and practice in the field, such as Adult Basic Education, Human Resource Development and Special Adult Populations Applicants should have their own research program and demonstrated competence in teaching adults. Successful applicants will be expected to teach in both the undergraduate and graduate programs, engage in program development activities, supervise undergraduate and graduate students, and maintain an active scholarly and professional program. Bilingualism would be considered an asset Letters of application should include a curriculum vitae, a statement of research and teaching interests, names, addresses and telephone numbers of three referees, and a recent publication. All applications should be sent to: Director Riva Heft, Adult Education HB-102, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8, no later than February 28, 1991. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents Concordia University is committed to the principle of employment equity.

CONCORDIA UNIVERSITY. The Education Department invites applications for two positions in Educational Technology: a visiting professor, and a leave replacement, both commencing August 1, 1991. Candidates are expected to have research and teaching capabilities in at least one of the following areas of priority The first area is instructional systems analysis in training and education, human resource and organizational development, and non-computer based instructional technologies in training/learning systems. The second area is computer-aided learning and training, intelligent tutoring systems, expert systems for hypermedia, digital image and sound processing, and interactive video. A working knowledge of French is an asset. The successful candidate will teach courses, supervise educational technology internships and directd M.A. and Ph.D. (educational technology) theses Applications should include a curriculum vitae, brief statement of research objectives, selected reprints of papers and the names of three referees. Documents should be sent to: Dr. Robert M. Bernard, Director, Educational Technology, Department of Education, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal (Quebec), Canada, H3G 1M8. Deadline: February 28, 1991. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. Concordia University is committed to employment equity.

UNIVERSITÉ McGILL. Le Département de l'enseignement des langues secondes (Université McGill) sollicite des candidatures au poste de professeur(e) adjoint(e) pour les programmes de didactique du français langue seconde (poste menant à la parmanance). On exige un doctoral en linguistique appliquée ou dans un domaine connexe, de l'expérience dans l'enseignement des langues secondes, des publications et des travaux de recherche pertinents. Tâche consistant en cours de didactique du français langue seconde (classes d'accueil, immersion, secteur régulier primaire et secondaire), de linguistique, de psycholinguistique et sociolinguistique appliquées, en la surveillance de stagiaires dans les écoles, ainsi qu'en la direction de travaux de recherche au niveau des études supérieures. Une expérience en immersion et en classes d'accueil est souhaitable. Entrée en fonction: 1er juillat 1991. Prière de faire parvenir les candidatures, accompagnées des noms et presses de trois répondants à Madame Denise Lussier, directrice du comité de recherche, Enseignement des langues secondes, Université McGill, 3700 rue McTavish, Montréal, Québec, H3A 1Y2. Poste ouvert, conformément aux exigences relatives à l'immigration au Canadé, eux citoyens canadiens et aux résidents permenents. Date limite des candidatures. 31 mars 1991 ou dés que te poste est pourvu.

ENGINEERING

UNIVERSITY OF OTTAWA. Applications are invited for a tenure-track faculty position at the Assistant Professor level in the area of Computer Engineering. The position is expected to be filled by March of 1991. At the time of application the candidate must have obtained a Ph.D. (or expect to have one soon) in Computer Engineering, must be bilingual and willing to teach courses both in French and English as required. The applicant must have strong research interest in any area of Computer Engineering and must be willing to teach both graduate and undergraduate courses. The candidate must demonstrate strong interests in some of the following areas of computer engineering applications: Computer Architecture, Parallel Processing, Fuzzy Logics, Neural Networks and VLSI Electronics. In accordence with Canadian Immigiation laws, priority will be given to Canadian Citizens and permanent residents Applicants should send a curriculum vitae, a list of publications, and arrange to have at least three letters of reference sant directly to: Professor N.U. Ahmed, Chairman, Department of Electrical Engineering, University of Ottawa, Ottawa, Ontario, K1N 6N5. The deadline for applications is February 28, 1991 University of Ottawa is an equal opportunity/affiimative action employer.

UNIVERSITÉ D'OTTAWA. Un poste menant à la parmanence au niveau de professeur(e) adjoint(e), dans le domaine du génie informatique, est à combler dès le mois de mars 1991. Les candidats et candidates doivent posséder un doctorat (ou s'attendre à l'obtenir bientôt) en genie informatique, etre bilingues et accepter de donner des cours tant en anglais qu'en français selon les besoins. Il faut posséder de solides intérêts de recherche dans un des secteurs du génie informatique et être en mesure de dispenser des cours de premier cycle et de cycles supérieurs Lella candidat(e) doit démontrer un intérêt marqué pour certaines des applications suivantes du génie informatique: architecture interne des ordinateurs, traitement parallèle, logique floue, réseaux neuronaux et électronique à très haute integration. Conformément aux lois canadiennes sur l'immigration, la priorité est accordée aux personnes de citoyenneté canadienne et aux résidents permanents. Prière d'edresser les demandes, accompagnées d'un curriculum vitae et d'une liste de publications, à l'adresse ci-dessous, et faire parvenir, directement à cette même adresse, au moins trois lettres de recommandation. Professeur N.U. Ahmed, Directeur du Département de génie électrique, Université d'Ottawa, Ottawa, Ontario, K1N 6N5. La date limite pour recevoir les demandes est le 28 février 1991 L'Université d'Ottawa a une politique d'égalité en matière d'emploi.

UNIVERSITY OF WINDSOR. The Department of Industrial Engineering at the University of Windsor is seeking highly motivated applicants to fill three Tenure Track positions at the Assistant Professor level starting July 1, 1991. An earned doctorate with undergraduate engineering degree is required. Successful candidates will be expected to teach I.E courses at both undergraduate and graduate levels. Specialization in one or more of the following areas is essential: CAD/CAM, Robotics, Computer-Aided Process Planning, Solid Modelling, Decision Support Systems, Simulation, Artificial Intelligence and Operations Research. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian residents and permanent residents of Canada. The University is committed to equity in employment. Female candidates are especially encouraged to apply. Applications will be accepted until March 1, 1991 or until suitable candidates are selected Candidates should send detailed resumes and the names of three referees. Dr. N. Singh, Head, Department of Industrial Engineering, University of Windsor, Windsor, Ontario, N9B 3P4, FAX (519) 973-7050.

CARLETON UNIVERSITY. Civil Engineering, Masonry Research Engineer. Qualifications required include a doctorate in structural engineering and extensive masonry research experience including non-linear and 3-dimensional finite element analysis work. The duties consist of carrying out research on masonry structures. While research will be strongly analysis oriented, involvement in laboratory and field work will also be required Remuneration $25,000 per annum. Applicants should send a curriculum vitae by February 28, 1991 to Professo G.T. Sofat, Department of Civil Engineering, Carleton University, Ottawa, Ontario, K1S 5B6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

CONCORDIA UNIVERSITY. The Department of Electrical and Computer Engineering invites applications for two tenure-track faculty positions in Electrical and Computer Engineering at the assistant professor level. One position is in the hardware area with the emphasis on digital systems design, computer architectute, and neuriel network architectura. The other position is in the software area with emphasis on networking and protocols, distributed/parallel processing, software engineering, system software design, integrated systems, compiler and programming languages, and neurel networks. Strong candidates in related areas will also be considered. Responsibilities include graduate and undergraduate teaching, research and supervision of graduate students. Candidates should have a Ph.D. in Electrical or Computer Engineering or Computer Science, and a strong interest in both research and teaching. The department currently has twenty-four full-time faculty members and has strong graduate and undergraduate programs. Applicants should send a resume and names of at least three references to Dr. P.O. Ziogas, Chairperson, Department of Electrical and Computer Engineering, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8, FAX (514) 848-2802. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. We also invite and encourage applications from female candidates

LAKEHEAD UNIVERSITY. The Department of Mechanical Engineering at Lakehead University invites applications for a probationary (tenure track) position at the Assistant Professor level. Applications are invited from all areas of Mechanical Engineering, but preference will be given to persons in computer aided Solid Mechanics with an interest in one or more of the following areas: vibrations and dynamics, machine design, computational mechanics and stress analysis. The successful candidate should hold a Ph.D. in Mechanical Engineering and be able to teach effectively at the undergraduate level and be committed to the development of a significant research program. This position is subject to final budgetary approval. Applicants should submit a curriculum vitae and the names of three referees to: Dr. J.G. Locker, Director, School of Engineering, Lakehead University, 955 Oliver Road, Thunder Bay, Ontario, P7B 5E1. In accordence with Canadian immigration regulations, this advertisament is directed to Canadian citizens and permanent residents. Lakehead University has an employment equity policy and qualified women are encouraged to apply.

McGILL UNIVERSITY. Assistant Professor, Department of Mechanical Engineering. Applications are being sought for a tenure-track position in experimental robotics, with preference given to expertise in mechanical design. Candidates should have demonstrated competence in combining theory with instumentation and experimentation. A working knowledge of robotic systems is required, including actuators, sensors, interfaces, and real-time computational architectures. An ability to apply a strong theoretical base in mechanics, signal processing, and control to produce advanced experimental robotic demonstrations is essential. The position features a reduced teaching commitment, a concentration on research, and an NSERC Operating Grant for yearly support of some research activities. The candidate will be expected to set up his or her own research laboratory, but will also have the opportunity to participate in ongoing research in such areas as telerobotics and microrobotics. In accordance with Canadian immigration requirements, this position is offered in the first instance to Canadian citizens and permanent residents. Interested persons should send their curriculum vitaa and the names of three referees by March 15, 1991 to: Prof. A Ahmed, Chairman, Department of Mechanical Engineering, McGill University, 817 Sherbrooke Street West, Montreal, Quebec H3A 2K6

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND. Lectureship, Department of Mechanical Engineering, School of Engineering (Vacancy UAC-13). Applicants should be engineers with advanced qualifications, preferably with experience in metal forming, composite materials, automation or robotics (although strong applicants in other areas may be considered) The appointee will be expected to teach solid mechanics at control, including application to design In addition, applicants must be capable of pursuing and supervising research in an appropriate field The Department of Mechanical Engineering has well equipped teaching laboratories and a computer aided design centre. There are strong postgraduate research groups in fluid mechanics, heat transfer, yacht design and performance, alternative fuels, metal forming, advanced manufacturing processes and control. The Department has close links with industry. Commencing salary will be established within the range $NZ37,440 – $49,088 per annum Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, New Zealand. Applications should be forwarded as by 18 March 1991. Please quote Vacancy Number UAC-13 in all correspondence. The University of Auckland is an Equal Employment Opportunity Employer

UNIVERSITY OF TORONTO. The Department of Electrical Engineering invites applications for three tenure-steam Assistant Professor positions, one in the area of Communications and two in the area of Computer Engineering, available immediately. Subareas of specialization include, but are not limited to: telecommunication, communication networks, software systems, and computer architecture These positions involve both research and teaching at the undergraduate and graduate levels. Applicants must have a doctoral degree, an outstanding academic record and effective teaching ability. These positions are three of several that will become available over the next three years as a result of the expansion of the Department of Electrical Engineering and the establishment of a new undergraduate program in Computer Engineering. Applicants should send a curriculum vitae, a statement concerning teaching and research interests, and a list of three references to: Professor A.S. Sedra, Chairman, Department of Electrical Engineering, University of Toronto, Toronto, Ontario, Canada M5S 1A4 In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University encourages both women and men to apply.

UNIVERSITY OF NEW BRUNSWICK. SAINT JOHN CAMPUS. Electrical Engineering Position. Applications are invited for a sabbatical replacement position in Electrical Engineering in the Division of Mathematics, Engineering and Computer Science for the period July 1, 1991 – April 30, 1992. Candidates should have a Master's or Ph.D. degree in Electrical Engineering or equivalent experience. Previous university teaching experience would be a definite asset. Duties include teaching two under-graduate courses each term Salary commensurate with rank and qualifications. Candidates should arrange for curriculum vitae and names and addresses of three referees to be sent to Dr P McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. Closing date for applications will be when the position is filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. UNB is committed to equity in employment and female candidates are especially encouraged to apply

CONCORDIA UNIVERSITY. The Department of Electrical and Computer Engineering invites applications for a full-time, tenure-track faculty position at the Assistant Professor level. Candidates should have considerable experience in the design of electric machines and active systems using modern control techniques Industrial experience in modern machines and drive systems design and development is considered very important. Responsibilities include graduate and undergraduate teaching, research and supervision of graduate students Candidates should have a Ph D in Electrical Engineering, and a demonstrated interest in both research and teaching. The department currently has twenty-four full-time faculty members and has strong graduate and undergraduate programs. Applicants should send a resume and names and addresses of at least three references to: Dr. P.O. Ziogas, Chairperson, Department of Electrical and Computer Engineering, Concordia University, 1455 de Maisonneuve Blvd., West, Montreal, Quebec, H3G 1M8; FAX (514) 848-2802. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. We also invite and encourage applications from female candidates.

CONCORDIA UNIVERSITY. The Department of Electrical and Computer Engineering invites applications for a tenure-track faculty position at the assistant professor level. Candidates must have experience in analog electronic circuit design, have a familiarity with VLSI technological processes, VLSI hardware implementation of analog electronic circuits and signal processing systems. Also considered an asset is familiarity with silicon compilation of analog electronic circuits. Strong candidates in related areas will also be considered Responsibilities include graduate and undergraduate teaching, research and supervision of graduate students Candidates should have a Ph D. in Electrical or Computer Engineering or Computer Science, and a strong interest in both research and teaching The department currently has twenty-four full-time faculty members and has strong graduate and undergraduate programs. Applicants should send a resume and names and addresses of at least three references to: Dr. P.O. Ziogas, Chairperson, Department of Electrical and Computer Engineering, Concordia University, 1455 de Maisonneuve Blvd., West, Montreal, Quebec, H3G 1M8; FAX (514) 848-2802. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Applications from others are welcome, however, consideration of such candidates must be deferred until a Canadian search has been completed

THE UNIVERSITY OF CALGARY Department of Civil Engineering invites applications for a tenure-track appointment as Assistant Professor in Transportation Engineering and Planning effective July 1, 1991 The Transportation Group of the department has active research programs in highway engineering, pedestrian facilities design, modelling of public and air transport systems, and traffic engineering Responsibilities teach general undergraduate courses as well as undergraduate and graduate courses in transportation engineering and planning, supervise graduate students, and conduct research. Candidates should have a Ph.D. in engineering or a related discipline, and possess a strong interest in both research and teaching. Applicants should forward their curriculum vitae and the names of three referees to Dr. Jack Hope, Head, Department of Curriculum Studies, College of Education, University of Saskatchewan, Saskatoon, SASK. S7N 0W0 The deadline for application submission is February 28, 1991. This position is effective July 1, 1991, but teaching duties begin September 1, 1991. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Saskatchewan is committed to the principles of employment equity

CONCORDIA UNIVERSITY. Applications are invited for a tenure replacement position in Adult Education at Concordia University, Department of Education, commencing August 1, 1991 Candidates are expected to have: Base research in Adult Education; Group dynamics; Special topics reflecting current issues in research and practice in the field, such as Adult Basic Education, Human Resource Development and Special Adult Populations Applicants should have their own research program and demonstrated competence in teaching adults. Successful applicants will be expected to teach in both the undergraduate and graduate programs, engage in program development activities, supervise undergraduate and graduate students, and maintain an active scholarly and professional program. Bilingualism would be considered an asset Letters of application should include a curriculum vitae, a statement of research and teaching interests, names, addresses and telephone numbers of three referees, and a recent publication. All applications should be sent to: Director Riva Heft, Adult Education HB-102, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal, Quebec, H3G 1M8, no later than February 28, 1991. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents Concordia University is committed to the principle of employment equity.

CONCORDIA UNIVERSITY. The Education Department invites applications for two positions in Educational Technology: a visiting professor, and a leave replacement, both commencing August 1, 1991. Candidates are expected to have research and teaching capabilities in at least one of the following areas of priority The first area is instructional systems analysis in training and education, human resource and organizational development, and non-computer based instructional technologies in training/learning systems. The second area is computer-aided learning and training, intelligent tutoring systems, expert systems for hypermedia, digital image and sound processing, and interactive video. A working knowledge of French is an asset. The successful candidate will teach courses, supervise educational technology internships and directd M.A. and Ph.D. (educational technology) theses Applications should include a curriculum vitae, brief statement of research objectives, selected reprints of papers and the names of three referees. Documents should be sent to: Dr. Robert M. Bernard, Director, Educational Technology, Department of Education, Concordia University, 1455 de Maisonneuve Blvd. West, Montreal (Quebec), Canada, H3G 1M8. Deadline: February 28, 1991. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. Concordia University is committed to employment equity.

UNIVERSITÉ McGILL. Le Département de l'enseignement des langues secondes (Université McGill) sollicite des candidatures au poste de professeur(e) adjoint(e) pour les programmes de didactique du français langue seconde (poste menant à la parmanance). On exige un doctoral en linguistique appliquée ou dans un domaine connexe, de l'expérience dans l'enseignement des langues secondes, des publications et des travaux de recherche pertinents. Tâche consistant en cours de didactique du français langue seconde (classes d'accueil, immersion, secteur régulier primaire et secondaire), de linguistique, de psycholinguistique et sociolinguistique appliquées, en la surveillance de stagiaires dans les écoles, ainsi qu'en la direction de travaux de recherche au niveau des études supérieures. Une expérience en immersion et en classes d'accueil est souhaitable. Entrée en fonction: 1er juillat 1991. Prière de faire parvenir les candidatures, accompagnées des noms et presses de trois répondants à Madame Denise Lussier, directrice du comité de recherche, Enseignement des langues secondes, Université McGill, 3700 rue McTavish, Montréal, Québec, H3A 1Y2. Poste ouvert, conformément aux exigences relatives à l'immigration au Canadé, eux citoyens canadiens et aux résidents permenents. Date limite des candidatures. 31 mars 1991 ou dés que te poste est pourvu.

THE UNIVERSITY OF BRITISH COLUMBIA GRADUATE PROGRAM IN ARCHIVAL STUDIES

School of Library, Archival and Information Studies and Department of History

A two-year full-time program leading to the Master of Archival Studies degree.

The Career of the Archivist:

Archives preserve the records created by public and private bodies in the normal course of their activities, and make those records available for a broad range of societal purposes, including scholarly research. Archivists are increasingly involved in promoting and administering systematic management of records throughout their life cycle, in acquisition of a broad range of materials in all media, in a complex of legal and regulatory concerns, and in the application of automation to problems of retrieving information from archives. Demand for graduates from this program has been high, and employment prospects are favourable Remuneration is comparable with that received by other professionals in the information sector.

Curriculum: requlhad courses in archivel lheory and methodology, organization and administration of archivel lnstitutions, description end indexing, government records, reference service, records management, automation, and Canadian histiography. A practicum and thesis are also requlred. Elective courses: diplometics, law, information rotrieval, conservation, electronic records management etc.

Admission: a four-year bachelor's degree from a recognized university in a relavant discipline, with an average of 72% in the final two years of study, plus two first class marks in third and fourth year courses; letters of reference; lnterview Outstanding students are eligible for graduate fellowships, which are awarded on a competitive basis.

Extended deadline for applications: March 1, 1991

For further information, contact:

The School of Library, Archival and Information Studies
Room 831 Main Library, 1956 Main Mall
The Univeralty of British Columbia
Vancouver, B.C. Canada V6T 1Y3
Phone number: (604) 228-2404
FAX number: (604) 228-3893

THE UNIVERSITY OF MANITOBA LIBRARIES
Invites Applications for the Position of
Coordinator, Collections Management

The Collection Development area coordinates the collection development activities of the thirteen unit libraries at the University of Manitoba. The collections of the University of Manitoba Libraries total over 1.5 million volumes and the annual acquisitions budget is approximately $3 million. Its staff consists of the Coordinator and one library assistant. The incumbent reports to the Director of Libraries.

The responsibilities of the incumbent fall in three major areas: collections development, collections evaluation and resource sharing. Initiates and coordinates the periodic review of collections development policies and dealer selection profiles to ensure that they accurately reflect the collections requirements of academic departments. Works with bibliographers in preparing proposals for the enhancement of library collections through external funding or gifts-in-kind. Oversees the libraries' policies and procedures for the evaluation of gifts and submits requests for receipts for income tax purposes to the University. Works with the Coordinator, Preservation, to identify materials for preservation, storage or weeding. Investigates programs for the cooperative use of library materials and represents the Libraries as liaison in maintaining such programs as appropriate. Is an *ex officio* member of the Acquisitions Budget Committee and the Collections Development Committee. S/he is the Libraries' representative on the Senate Curriculum and Course Changes Committee and the Graduate Course and Regulation Approval Committee.

Qualifications: A degree from an ALA-accredited library school with at least eight years of progressively responsible academic research library experience; a second graduate degree preferred. Extensive experience in collection development, book fund allocation and the writing of successful grant applications; experience in collection development in an ARL library is desired. Personal qualifications of judgement, initiative and resourcefulness; strong interpersonal skills, excellent communication skills, and proven ability to work with staff and users at all levels. The successful candidate is expected to show evidence of participation in professional development and other relevant professional activities.

Effective Date: April 1, 1991.

Ranks and Salary Ranges: Commensurate with qualifications and experience.

Assistant Librarian: $31,702 – $54,104

This position has a two-year probationary period. Librarians enjoy academic status and are appointed to one of four ranks: General, Assistant, Associate and Librarian, with possibility of promotion.

This filling of this position is subject to final budgetary approval.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people and persons with disabilities. The University provides a smoke-free work environment. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Submit application, including resume, salary expectations and the names of three referees by **March 15, 1991** to:

L. C. Lassman
Executive Assistant (Personnel)
The University of Manitoba
Winnipeg, MB R3T 2N2

NATIONAL UNIVERSITY OF SINGAPORE

FACULTY OF BUSINESS ADMINISTRATION

LECTURERS/SENIOR LECTURERS/ ASSOCIATE PROFESSORS

Applications are invited from candidates who are able to teach in one or more of the following areas at the BBA and MBA levels:

Business Policy	Organisational Behaviour
Business Policy and Strategy	Personnel Management/ Human Resource Management
International Business	Comparative Management/ Cross-cultural Studies
Strategic Management	Organisational Behaviour
Management of Technology	
Decision Sciences	**Marketing**
Management Information Systems	Strategic Marketing
Operations and Production Management	Industrial Marketing
Operations Research/Statistics	International Marketing
	Service Marketing
	Marketing Research
Finance and Banking	
Theory of Finance	International Finance and Banking
Management Control Systems	Risk Management and Insurance
Financial Markets and Institutions	Accounting

Applicants should possess a PhD degree from an accredited university. Those who expect to complete their doctoral programme soon may also apply. New PhD holders begin their career as Lecturers.

Besides appointments on normal 3-year contracts, visiting appointments for one to two years may be considered.

Gross annual emoluments range as follows:

Lecturer	S$50,390 — 64,200
Senior Lecturer	S$58,680 — 100,310
Associate Professor	S$88,650 — 122,870

(C$1.00 = S$1.47 approximately)

The commencing salary will depend on the candidate's qualifications, experience and the level of appointment offered.

Leave and medical benefits will be provided. Depending on the type of contract offered, other benefits may include: provident fund benefits or an end-of-contract gratuity, a settling-in allowance of S$1,000 or S$2,000, subsidised housing at nominal rentals ranging from S$100 to S$216 p.m., education allowance for up to three children subject to a maximum of S$10,000 per annum per child, passage assistance and baggage allowance for the transportation of personal effects to Singapore. Staff members may undertake consultation work, subject to the approval of the University, and retain consultation fees up to a maximum of 60% of their gross annual emoluments in a calendar year.

There are 8 faculties in the National University of Singapore with a current student enrolment of some 14,000. All departments are well-equipped with a wide range of facilities for teaching and research.

All academic staff have access to the following computer and telecommunication resources: an individual microcomputer (an IBM AT-compatible or Apple Macintosh); an IBM mainframe computer with 16 MIPS ot computing power; an NEC SX supercomputer with 650 MFLOPS of computing power; departmental laser printers; a wide spectrum of maintrame and microcomputer software; voice-mail; BITNET to access academic institutions world-wide. The campus-wide network, which is based on the high speed optical fibre based FDDI technology, links up all the academic staff and student microcomputers, and provides access to the mainframe computer, the supercomputer and the on-line library catalogue.

Application forms and further information on terms and conditions of service may be obtained from:

The Director
Personnel Department
National University of Singapore
10 Kent Ridge Crescent
Singapore 0511

The Director
North America Office
National University of Singapore
55 East 59th Street
New York, N.Y. 10022, U.S.A.
Tel: (212) 751-0331

Enquiries may also be sent through BITNET to: **PERTLS @ NUS3090**, or through **Telefax: (65) 7783948**

engineering and planning; conduct complementary research within the general area of transportation planning, systems analysis and/or pavement design. A cognate interest in the environmental impact of transportation systems would be an asset. Qualifications: Bachelor's degree in engineering plus a doctorate with a specialization in the general area of transportation engineering and planning. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an employment equity program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities and people with disabilities. Application, including a curriculum vitae with the names and addresses of three referees, should be sent by March 31, 1991 to: D.G. Shrive, Head, Department of Civil Engineering, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta T2N 1N4.

THE UNIVERSITY OF CALGARY Department of Mechanical Engineering invites applications for a full-time position (tenure-track) at Assistant Professor effective July 1, 1991, or as soon as possible thereafter. Qualifications: PhD in mechanical engineering, outstanding academic record, and background in one or more of the following areas: a) Applied Mechanics, b) Computational Fluid Dynamics, c) Control Engineering, d) Modelling and Simulation, e) Instrumentation and Measurements, f) Mechanical Vibrations, g) Bioengineering. Responsibilities: research and teaching at the graduate and undergraduate levels. Salary is commensuate with qualifications and experience. The department has an enrolment of 180 undergraduate and 50 graduate students and offers major programs in mechanical engineering and minor programs in manufacturing engineering. The University of Calgary has an employment equity program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities and people with disabilities. Applications, including a curriculum vitae and the names and address of three referees, should be sent before March 31, 1991 to: Dr. G.T. Reader, Head, Department of Mechanical Engineering, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta T2N 1N4.

UNIVERSITY OF SASKATCHEWAN. Assistant Professor, Environmental/ Sanitary Engineering Area, Civil Engineering. Applications are invited for a tenure track position in the Environmental/ Sanitary Engineering area of the Department of Civil Engineering at the University of Saskatchewan. Applicants should have an earned Ph.D., preferably in Civil Engineering. The person filling this position should be in the Environmental/ Sanitary field, preferably with expertise in water quality as it is related to groundwater contamination and remediation, geochemistry, and hazardous waste management. The candidate will be expected to undertake undergraduate and graduate teaching in Environmental Engineering and initiate a research program in his/her field of expertise. Alternatively, candidates with expertise in Environmental Management will also be considered. The applicant should have sufficient expertise in Engineering Economics, Engineering Planning and Management, Operations Research, and Ethics and should be able to teach undergraduate courses. Candidates must be eligible for registration as a Professional Engineer in the Province of Saskatchewan. The University of Saskatchewan is committed to the practice of employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Send applications to: D.G. Fiedlund, Civil Engineering, University of Saskatchewan, Saskatoon, Sask. S7N 0W0.

McGILL UNIVERSITY. Departments of Music and Electrical Engineering. 1. One tenure track appointment at the rank of Assistant Professor 2. Minimum Master's degree in Electrical Engineering; areas of specialization: audio circuits and systems, electroacoustics, or digital audio technology. Experience in professional audio industry required. 3. Applicants must have a strong commitment to both teaching and research publication, teaching of undergraduate and graduate courses and seminars, supervision of graduate students and maintenance staff. Teaching will include Introductory Electronics and Electroacoustics, Electronic and Electroacoustic Measurements in a Studio, Digital Studio Technology, and Recording Studio Equipment Maintenance 4. Salary: current assistant professor base: $38,740. 5. Send a curriculum vitae and arrange to have three letters of reference sent to Prof. Steven Huebner, Chairman, Department of Theory, Faculty of Music, McGill University, 555 Sherbrooke St. West, Montreal, PQ H3A 1E3. 6. Effective: September 1, 1991. 7. Deadline: March 1, 1991. 8. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents.

UNIVERSITY OF WATERLOO. Department of Civil Engineering. Applications are being invited for a tenure track faculty position at the Assistant or the Associate Professor rank in the subject area of Geotechnical Engineering. Qualifications include a Ph.D. degree in the subject area and eligibility for registration as a Professional Engineer. The successful candidate will be expected to teach courses at the undergraduate and graduate levels in Civil Engineering especially in but not necessarily limited to the subject area. An ability and willingness to conduct and publish scholarly research is required. Specialization in one or more of the following areas is desirable: off-shore/petroleum geomechanics, constitutive modeling, micromechanics of soils, numerical methods, geosynthetics, laboratory and in-situ testing. Industrial experience will be considered an asset. The effective date of appointment is September 1, 1991, however, the appointment is subject to budgetary approval. In accordance with Canadian immigration requirements, the advertisement is directed to Canadian citizens and permanent residents. Interested persons are invited to submit a resume, the names of three references, plus a short statement of objectives, goals and perceptions about the future of Civil Engineering to Professor G.J. Faiqhal, Chairman, Department of Civil Engineering, University of Waterloo, Waterloo, Ontario N2L 3G1 by February 28, 1991. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

UNIVERSITY OF WATERLOO. The Department of Electrical and Computer Engineering at the University of Waterloo is seeking candidates for appointment to tenure track faculty positions. Applications are invited in all branches of electrical engineering but preference will be given to persons specializing in power systems/high voltage insulation and microwave integrated circuits. The department also invites applications for definite-term appointments in information technology with preference given to persons specializing in computer networks and communications, and microelectronics. The latter positions are being funded under the auspices of the Information Technology Research Centre (ITRC). The level of the appointments and salary will be commensuate with the qualifications of the candidate. The candidate must have a doctoral degree and e strong commitment to research and teaching. It is the intention of the University of Waterloo to fill its vacancies with recent Ph.D. graduates appointed as Assistant Professors wherever possible. Candidates should send their resume to: Dr. Victor H. Quintana, Chairman, Faculty Search Committee, Department of Electrical and Computer Engineering, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

VICTORIA UNIVERSITY

Nominations and applications are invited for the position of

Principal of Victoria College

The Principal exercises general supervision over the academic life and work of the College, chairs the College Council, is a member of the Board of Regents of Victoria University and of several consultative bodies in the University of Toronto.

A candidate is expected to hold a senior University position, and to have established an excellent record in teaching, research and administration. Nominations and applications should include a statement of scholarly achievements and administrative qualifications for appointment to the Principalship. A **curriculum vitae** should be included.

The Principal will take office for an initial term of five years beginning July 1, 1991.

Fuller information is available from the Office of the President. Nominations and applications must be submitted not later than February 28th, 1991 to the **Secretary of the Search Committee for the Principal of Victoria College, c/o the Office of the President, Victoria University, 73 Queen's Park Crescent, Toronto, Ontario M5S 1K7.**

requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

ENGINEERING-INGENIERIE

ÉCOLE POLYTECHNIQUE. Département de génie métallurgique. Poste d'assoc(é)(e) de recherche, Chaire CRSNG/ Matériaux Réfractaires. Le poste Sous la supervision du professeur titulaire de la chaire **CRSNG**, la personne choisie conduira des travaux de recherches et de caractérisation concernant les réfractaires avancés utilisés par l'industrie métallurgique. Elle(il) sera appelé(e) à participer à l'encadrement d'étudiants aux études supérieures et à l'enseignement au Département de génie métallurgique. Les exigences: Détenir un doctorat et posséder une expérience pertinente soit en céramique et réfractaire soit en science des matériaux. La langue de travail est le français; une connaissance de l'anglais est requise. Le traitement et les avantages sociaux: Selon les normes en vigueur à l'École Polytechnique. L'entrée en fonction est prévue pour le 1er juin 1991. Le contrat sera renouvelable sur une base annuelle. Les personnes intéressées sont priées de transmettre leur candidature, accompagnée d'un curriculum vitae, avant le 1er mars 1991 au Directeur, Département de génie métallurgique, École Polytechnique, C.P. 6079, succursale A, Montréal (Québec) H3C 3A7. Conformément aux exigences du Canada en matière d'immigration, la priorité sera accordée aux citoyens canadiens ou aux résidents permanents. Nous offrons des chances d'emploi égales à tous. *Conseil de recherches en sciences naturelles et en genie du Canada.*

ÉCOLE POLYTECHNIQUE. Le département de génie civil recherche une chercheuse ou un chercheur pour se joindre à une équipe, dirigée par le professeur René Tinawi, devant œuvrer dans le domaine des barrages en béton. Les candidates et candidats doivent montrer un intérêt marqué pour le travail en équipe et la collaboration avec l'industrie. Exigences: détenir un doctorat en génie civil ou dans un domaine connexe et obligatoirement maîtriser la langue française. Une expérience dans le domaine des techniques expérimentales en béton, la mécanique des fractures ou les méthodes numériques serait un atout. Traitement selon le normes salariales en vigueur pour cette catégorie de personnel (minimum de l'échelle 38,000 $). Date d'entrée en fonction: 1er avril 1991. Les candidatures accompagnées d'un curriculum vitae et du nom de trois répondants doivent parvenir, avant le 10 mars 1991, à: Dr Jules Houde, Directeu, Département de Génie civil, École Polytechnique, Campus de l'Université de Montréal, C.P. 6079, Succursale A, Montréal (Québec) H3C 3A7. Tél.: (514) 340-4800, Fax (514) 340-4026. N.B.: Afin de respecter les lois de l'immigration du Canade, cette offre s'adresse d'abord aux citoyens canadiens et aux résidents permanents. Nous offrons des chances d'emploi égales à tous.

ENGLISH

UNIVERSITY OF SASKATCHEWAN. Applications are invited for a twelve-month position, at the rank of Assistant Professor, preferably in American literature. The Ph.D. is essential; teaching experience and publications are desirable. This appointment will commence on 1 July 1991. Applicants should send a curriculum vitae, transcripts, and ask three references to write directly to Dr. P.T. Millard, Head, Department of English, University of Saskatchewan, Saskatoon, Saskatchewan S7N 0W0. Deadline for applications: 28 February 1991. The University of Saskatchewan is committed to the principles of employment equity. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

ST. THOMAS MORE COLLEGE. UNIVERSITY OF SASKATCHEWAN. The Department of English, St. Thomas More College invites applications for two tenure-stream positions (subject to budgetary approval) at the Assistant Professor level to begin July 1, 1991 in Shakespeare and one of the following periods: Medieval, Restoration, or Romantic. The English Department at St. Thomas More College is the home of The Chesterton Review; an interest in Chesterton and his circle, or in assisting with editing The Chesterton Review, would therefore be an asset. St. Thomas More College is a Catholic College federated with the University of Saskatchewan. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Curriculum vitae, transcripts, and three letters of reference should be sent to Dr. Darlene Kelly, Head, Department of English, St. Thomas More College, 1437 College Drive, Saskatoon, Sask. S7N 0W6 no later than March 15, 1991.

UNIVERSITY OF PRINCE EDWARD ISLAND. English Department. 1. A 10-month replacement at the assistant professor level. 2. Ph.D in English or equivalent and evidence of successful teaching. 3. To teach upper-level courses in early and modern American literature, freshman composition, and an introduction to literature course. 4. Salary commensuate with qualifications. 5. Applications including a c.v., transcripts, three letters of academic reference, and a sample of writing should be sent to Dr. Frances Frazer, Chair, Department of English, University of P.E.I., Charlottetown, P.E.I. C1A 4P3. 6. Appointment effective August 1 or September 1, 1991. 7. Closing date for applications—April 15, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. While the University does not have an affirmative action program, qualified women are especially urged to apply.

UNIVERSITY OF NEW BRUNSWICK, SAINT JOHN CAMPUS. The Division of Humanities and Langueges invites applications for a term appointment in English at the rank of Lecturer or Assistant Professor (floor) for 1991-92, with a possibility of renewal. Candidates will be expected to teach Canadian literature and introductory level survey courses. Applications, with curriculum vitae and names and addresses of three referees, should be sent to Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. Applications will be accepted until the position is filled. In accordance with Canadian immigration regulations, preference will be given to Canadian citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity.

ST. FRANCIS XAVIER UNIVERSITY. English. A position is vacant at the Assistant Professor level in English with a Ph.D., either completed or very near completion. This is an eight month sabbatical replacement position. The successful applicant will normally teach introductory surveys of literature and a more advanced course in Modern British Literature. Candidates whose interests are on 20th Century British Literature are requested not to apply. The ideal candidate will have shown promise of distinction in scholarship as well as a talent for communicating an appreciation of literature to undergraduate students, with clarity, enthusiasm and integrity. The salary floor is $26,000. A curriculum vitae should be sent to Derek Wood, Chair, Dept. of English, St. Francis Xavier University, Antigonish, N.S., B2G 1C0. Letters of recommendation should be sent directly to this address by at least three referees. Canadian immigration regulations require this advertisement to be directed initially at Canadian citizens and permanent residents of Canada.

THE KING'S COLLEGE, a Christian liberal arts college offering 3-year B.A. and B.Sc degrees, is inviting applications from women or men for a full-time, tenure track

UNIVERSITY OF

WINDSOR

HEAD

DEPARTMENT OF MATHEMATICS AND STATISTICS

Applications and nominations are invited for the position of Head, Department of Mathematics and Statistics, to commence duties on July 1, 1991 or a suitable date. The Department has 22 full-time faculty members and offers undergraduate programs in all areas of Mathematics and Statistics, a Masters program in Pure Mathematics and Ph.D programs in Applied Mathematics and Statistics.

Applicants should have a demonstrated record in research and the capability to provide leadership and administrative competence appropriate to the position. The University is committed to a policy of Employment Equity; female candidates are especially encouraged to apply.

In accordance with Canadian Immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. Consideration of candidates will begin on April 1, 1991. Applications and/or nominations, including a curriculum vitae and the names of three referees, should be sent to:

Dr. D. S. Tracy, Chair
Search Committee
Department of Mathematics and Statistics
University of Windsor
Windsor, Ontario N9B 3P4
FAX: (519) 973-7050

vacancy in English. The position involves teaching introductory English literature and eventually American or 18th century English literature. Additional competence in medieval or Victorian literature and composition would be valuable. A Ph.D. is required as well as agreement with the College's Christian Statement of Faith. Effective July 1, 1991. Send application letter, curriculum vitae, copies of transcripts and three letters of reference to: Dr. S. Keith Ward, Vice President Academic, The King's College, Dept. 401, 10766 – 97 St., Edmonton, AB T5H 2M1; (403) 428-0727. The King's College is an equal opportunity employer, but in accordance with Canadian employment and immigration regulations, this advertisement is directed to Canadian citizens and permanent residents.

FAMILY SCIENCE

THE UNIVERSITY OF BRITISH COLUMBIA, School of Family and Nutritional Science, 1991-92 Sessional Lecturer. The School of Family and Nutritional Sciences at the University of British Columbia requires a full-time, sessional lecturer to teach in the area of Family Science. The candidate will be expected to teach six 3.0 credit courses (e.g., courses having three 50 minute lectures per week for 13 weeks), especially likely to include the Contemporary North American Family in Societal Context, Family Resource Management, Marital and Family Interaction in North America, and Family Research plus some of the following: Families in the Canadian Economy, Introduction to Family Science, Economic Roles of Women, the Development of Relationships, and Housing for the Family. The appointment will be from September 1, 1991 until May 31, 1992. Salary: $30,000. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of British Columbia is committed to the federal government's equity program and encourages applications from all qualified individuals. Preference will be given to candidates with the following qualifications: a Ph.D. plus experience teaching Family Science and Human Development courses. Please submit a resume, including the names of three references who may be contacted. Applications will be reviewed on or about March 15th, 1991, but applications will be accepted until the position is filled. Inquiries and resumes should be addressed to: Dr. Daniel Perlman, Director, School of Family and Nutritional Science, University of British Columbia, Vancouver, Canada, V6T 1W5; Phone: (604) 228-6518; Fax: (604) 228-5143; BitNet USERHPD@UBCMTSG.

FAMILY STUDIES

UNIVERSITY OF MANITOBA. The Department of Family Studies at the University of Manitoba is pleased to implement a new emphasis in applied child studies at the Master's level. This emphasis, in conjunction with a Child Studies Concentration at the undergraduate level, will provide a complete career path for persons interested in working with young children (age 0-4). We invite applications for a tenure track position at the Assistant or Associate Professor level, pending final budgetary approval, in the area of applied child development in the context of the family. Area of research specialization with young children and their families is open. Responsibilities of the position include ability to pursue a successful research program, to teach at the graduate and undergraduate level in the area of applied child studies, and to work with the child care community. Qualifications include a completed doctorate and demonstrated teaching and research competence. Successful supervision of theses of master's students an asset. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people and persons with disabilities. The University provides a smoke-free work environment. Priority consideration will be given to Canadian citizens and permanent residents. Enquiries and applications, including complete curriculum vitae and names of three referees should be sent by March 1, 1991, to Carol O.H. Harvey, Ph.D., Chair, Selection Committee, Department of Family Studies, Faculty of Human Ecology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2 Canada. Appointment date will be July 1, 1991.

FILM & VIDEO

UNIVERSITY OF REGINA. Department of Film and Video. Applications are invited for a term appointment in film production at the rank of Assistant Professor. The position may be renewable for up to two years. The successful candidate will be expected to teach production classes in film and in video in a production-oriented B.F.A. programme and carry out creative and research work related to production. Applicants should hold a Master's degree in film production and/or equivalent experience in film and/or video production. Teaching experience would be considered an asset. Appointment to be made for the academic year, 1991-92, beginning on July 1, 1991. Please submit applications with curriculum vitae and sample of work along with names of three referees who have been asked to send letters by March 1, 1991 to: Dr. Mary A. Blackstone, Dean, Faculty of Fine Arts, University of Regina, Regina, Saskatchewan, S4S 0A2. In accordance with Canadian immigration requirements, priority will be given to Canadians and permanent residents. The University of Regina is committed to employment equity. We welcome applications from all, especially aboriginal people, people with disabilities, visible minorities and women.

FILM STUDIES

QUEEN'S UNIVERSITY. The Department of Film Studies intends to make a two-year non-renewable (term) appointment at the assistant professor rank, effective July 1, 1991. The assistant professor base salary for 1990/91 is $36,200. Candidates should demonstrate substantial scholarly achievement or show evidence of exceptional promise in some of the following areas: women and film; national cinemas (including U.S.); alternative and independent filmmaking; Canadian film and popular culture; critical approaches to media; cultural theory. Experience in video production would be an asset. A letter of application with curriculum vitae and the names of three referees should be sent to Frank Burke, Acting Head, Department of Film Studies, Queen's University, Kingston, Ontario, Canada K7L 3N6. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity programme and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and visible minorities. Queen's University is willing to help the spouse of a new appointee to seek suitable employment. Closing date 28 February 1991.

FINANCE

CONCORDIA UNIVERSITY. The Department of Finance at Concordia University is seeking qualified applicants for tenure-track positions and visiting positions at all ranks starting June 1, 1991. All areas of finance will be considered. For appointment as an Assistant Professor, preference will be given to candidates who have completed their Ph.D. degrees and indicate strong orientation to academic research. Candidates for higher ranks must provide evidence of excellent teaching and research record. Successful candidates will be responsible for teaching courses at the Undergraduate, MBA, MSc, and Ph.D. levels. Teaching in the Executive MBA Program is also encouraged. Salaries are competitive and depend on rank, research record, and experience. Applications are also invited for limited-term positions as lecturers. At least an MBA and relevant work experience is expected. Concordia University is committed to employment equity and encourages applications from qualified females, persons with disabilities, aboriginal peoples, or persons who are, because of their race or colour, in a visible minority in Canada and members of minority groups. In accordance with Canadian immigration regulations, this advertisement is directed at Canadian citizens, landed immigrants and persons otherwise qualified to work in Canada. Please contact Dr. A. Jafilvand, Chair, Department of Finance, Faculty of Commerce and Administration, Concordia University, 1455 de Maisonneuve Blvd. W., Montreal, Quebec, H3G 1M8 Canada. (514) 848-2790 or 848-2789.

FRENCH

SIMON FRASER UNIVERSITY. There is one limited-term position (Sept. 1, 1991 – April 3, 1992) with the possibility of conversion to a tenure-track post at the rank of Assistant Professor to be filled in the Department of French, Simon Fraser University. In accordance with Canadian immigration requirements, this advertisement is in the first instance directed to Canadian citizens and permanent residents. Simon Fraser University is committed to the principle of equity in employment and offers equal employment opportunities to qualified applicants. Qualifications: 1) Ph.D. in French linguistics; publications preferred, 2) total fluency in oral and written French and English, 3) specialization in French applied linguistics with interest and experience in CALI and, 4) interest in the study and teaching of semantics. Responsibilities: to teach basic areas of French linguistics and applied linguistics and to participate in the development of computer-based French language programs. Salary: As per placement on Assistant Professor scale. Deadline: April 15, 1991. Applications, together with a curriculum vitae and the names and addresses of three referees, should be sent to: Dr. Barrie E. Bartlett, Chair, Department of French, Simon Fraser University, Burnaby, B.C. V5A 1S6; Fax No. (604) 291-5932.

UNIVERSITY OF NEW BRUNSWICK, SAINT JOHN CAMPUS. The Division of Humanities and Languages at the Saint John Campus of the University of New Brunswick invites applications for a sabbatical replacement in French effective for 1991-1992, with the possibility of a second leave replacement for 1992-93. The successful candidate will have a Ph.D. or equivalent and native or near-native fluency in French; teaching experience and publications will be an asset. He/she will be required to teach undergraduate courses in French language, nineteenth or twentieth-century French literature or both. Applications including curriculum vitae and the names of three academic referees, will be accepted until the position is filled and should be addressed to: Dr. Peter McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of employment equity.

UNIVERSITY OF MANITOBA. The Department of French and Spanish of the University of Manitoba, invites applications for an initial two-year term position as Instructor in French, beginning July 1, 1991. The position involves the teaching of language courses at the undergraduate level. For these courses a thorough knowledge of both English and French is required. The minimum academic requirement is the M.A. Successful classroom experience is most important. Rank and salary will be commensurate with qualifications and experience. This position is subject to final budgetary authorization. The University of Manitoba encourages applications from qualified women and men, including visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke free work environment. This advertisement is directed to Canadian citizens and permanent residents. Applications, curriculum vitae and three letters of reference should be sent by March 1, 1991 to Dr. J.C. Clark, Head, Department of French and Spanish, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

GEOGRAPHY

LAURENTIAN UNIVERSITY. Department of Geography. A tenure-track position in the areas of Economics Geography and Natural Resources Management/Development, beginning July 1, 1991, subject to final budgetary approval. The appointee will have a Ph.D. and be expected to teach and develop courses in those fields. Demonstration of teaching ability and research potential is necessary. Bilingualism would be an asset. 2 Two one-year sabbatical replacement positions, beginning July 1, 1991 subject to final budgetary approval: one position in Physical Geography with specialization in fundamental and applied Geomorphology, one position in Human Geography with specialization in Regional Geography with teaching capability in Geographical Methods/History of Technology. Ph.D. preferred for both. Laurentian University has an employment equity policy. This advertisement is directed equally to women and men, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including a curriculum vitae and names of three referees, should be sent to: Dr. Charlotte Neff, Dean of Social Science, Laurentian University, Sudbury, Ontario, P3E 2C6.

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND. Lectureship / Senior Lectureship in Human Geography, Department of Geography, (Vacancy UAC-6). Applications are invited for a tenure-track Lectureship/Senior Lectureship (Assistant Professorship) in Human Geography. The vacancy is at

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Summer Centre for International Languages
Director

Applications and nominations are invited for the position of Director. The effective date of appointment is May 1, 1991 or as soon thereafter as possible.

The Summer Centre for International Languages (SCIL) is a co-operative program of Luther College, the University of Regina and the Government of Saskatchewan. Located at Luther College, SCIL offers, during July and August, university level immersion programs leading to a working knowledge of heritage and trade languages. The language courses also include a grounding in customs and culture. SCIL offers cross-cultural business seminars and briefings throughout the year for business and government personnel.

The Director is the executive officer of the Centre responsible for the planning and execution of the summer program, the promotion of the program to university, government, and private and public sector organizations within Canada and the development of the Centre into a national centre for intensive language study.

Candidates should have academic qualifications in Modern Languages (Ph.D. or equivalent); a wide interest in public affairs and the ability to relate well to all levels of business and government; the cultural competence to work with teaching staff from a variety of cultural backgrounds, teaching experience; and understanding of university and corporate structures and their methods of operation; and an entrepreneurial spirit.

Applications with curricula vitae and the names of three references should be sent by March 15, 1991 to:

Dr. Morris A. Anderson
Chair, Managing Committee
Summer Centre for International Languages
Luther College, University of Regina
REGINA, Saskatchewan
Canada S4S 0A2

SCIL

The University of Manitoba
Community Health Science

POSTDOCTORAL FELLOWSHIPS IN HEALTH POLICY RESEARCH

Applications are invited for postdoctoral fellowships at the Centre for Health Policy and Evaluation at the University of Manitoba. The Centre is involved in research, evaluation and policy analysis built upon access to the population-based Manitoba Health Data System. Current areas of investigation include epidemiology, health technology assessment, outcomes research, utilization of health services, native health issues and the organization and financing of health care. The research environment is multidisciplinary. Applications are invited from individuals with doctoral training in the fields of epidemiology, public health, economics and public policy, health care organization or social and behavioral sciences. Experience in quantitative analysis using computers and a research interest in health policy are essential. Physicians with relevant MSc training are also encouraged to apply.

The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people and persons with disabilities. The University provides a smoke free work environment.

Fellows will conduct independent scholarly inquiry within areas of relevance to the Centre's mandate. Collaboration with established research activities will be encouraged. Fellowships are available for one and two year periods. Interested applicants are asked to submit a current CV, a statement of research aims and interests, and the names and phone numbers of three referees to: **CENTRE FOR HEALTH POLICY AND EVALUATION, DEPARTMENT OF COMMUNITY HEALTH SCIENCES, FACULTY OF MEDICINE, UNIVERSITY OF MANITOBA, 750 BANNATYNE AVENUE, WINNIPEG, MANITOBA, CANADA, R3E 0W3.** For further information, please contact: Dr. N.P. Roos, Director, Centre for Health Policy and Evaluation.

The University of Manitoba
Department of Mechanical Engineering

ASSISTANT/ASSOCIATE PROFESSOR

Applications are invited for a tenure-track appointment at the rank of Assistant or Associate Professor in the Industrial Engineering Program of the Department of Mechanical Engineering at the University of Manitoba. The successful candidate will hold a Ph.D. degree and will be involved in undergraduate teaching, postgraduate teaching and research in the area of manufacturing and production engineering and control. Applicants should be eligible for registration, or currently be registered, in the Association of Professional Engineers of Manitoba. Salary will be commensurate with experience and qualifications. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke free work environment. Priority will be given to Canadian citizens and permanent residents. Applications will be considered until April 1st, 1991, or thereafter until the position is filled. Interested candidates should send a curriculum vitae which includes a statement of Canadian citizenship status, a brief description of research interests and the names and telephone numbers of three referees to: **DR. DOUGLAS RUTH, P.ENG., HEAD, DEPARTMENT OF MECHANICAL ENGINEERING, UNIVERSITY OF MANITOBA, WINNIPEG, MANITOBA, CANADA, R3T 2N2.**

Hong Kong Polytechnic

HEAD, DEPARTMENT OF HOSPITALITY MANAGEMENT with the possible title of PROFESSOR

The Hong Kong Polytechnic was established in 1972. With a student population in excess of 25,000 and a full-time academic staff establishment of around 1,000, it is the largest of the higher education institutions in Hong Kong, offers a wide range of advanced courses and pursues research to doctorate level.

The Department of Hospitality Management offers courses up to Honours Degree level on a sandwich basis. A new BA (Hons) Degree course in Tourism is planned for October 1991. Currently, the Department has a number of students registered for research degrees. The Department has close links with local industry and numerous consultancies have been carried out by staff. Research is being vigorously pursued, with major efforts in the areas of tourism, human resource management, financial management, operations and computing applications. The Department has an academic establishment of 29, with appropriate technical and administrative support, which is expected to grow to over 50 by 1994.

Candidates should have a PhD in an appropriate area of hospitality and/or tourism, together with successful and relevant experience in tertiary education, research or consultancy. The successful candidate will also be required to demonstrate the personal qualities necessary to lead the Department in its diverse functions.

PROFESSORIAL TITLE

Consideration will be given to the award of the title of Professor to a suitably qualified appointee. The Polytechnic would also normally expect to confer the title on an appointee currently holding full professorial status at a recognised institution of higher education.

Salary and Conditions of Service

The salary is within a range and not less than HK$595,200 p.a. + 25% gratuity (CAN$1 = HK$6.735 as at 12.12.1990).

Initial appointments at this level are normally made on a fixed term contract of four years at the end of which a gratuity equal to 25% of salary earned over the whole contract period is payable. Subject to mutual agreement, a further appointment may be offered at the end of the initial contract period, either on the basis of a further gratuity bearing fixed term contract or on superannuable terms. Other benefits include subsidised housing, leave, passages, medical and dental scheme, and children's education allowance.

APPLICATIONS

Application including curriculum vitae and names of three referees should be sent to the General Secretary, Hong Kong Polytechnic, Hung Hom, Kowloon, Hong Kong before 7 March 1991 (Fax: 852-7643374). Further information available from same office.

Lectureship level, but an exceptionally well qualified candidate may be offered a Senior Lectureship Applicants should have a PhD and have research and teaching interests in urban geography from a social and/or economic perspective. Interests and experience in the teaching of research methods (quantitative or qualitative) and other systematic or regional courses is desirable The University of Auckland is the largest university in New Zealand with a total student enrolment of about 16,500 Geography is a full member of both Science and Arts Faculties and offers degrees to doctoral level. The department has 14 tenured academic staff and several temporary staff, in addition to 12 technical, computing and secretarial staff Auckland's graduate school of Geography is the largest in New Zealand (and Australia), with a total enrolment of about 40 each year The appointee will have opportunities to pursue and supervise research and will be encouraged to offer a graduate course in an appropriate specialist field, in addition to contributing to undergraduate teaching If required, further information about this position may be obtained from the Head of Department, Professor Paul Williams, Telephone 64 (9) 737-999, Extn 8453, or Fax 64 (9) 302 0259 Commencing salary will be established within the range $NZ37,440 – $49,088 per annum (Lecturer), or $NZ52,000 – $69,944 (Senior Lecturer). Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, to whom applications should be forwarded as by 15 March 1991. Please quote Vacancy Number UAC 6 in all correspondence. The University of Auckland is An Equal Employment Opportunity Employer and particularly welcomes applications from women candidates.

UNIVERSITY OF TORONTO, SCARBOROUGH CAMPUS. Geography. Applications are invited for a one-year contractually limited position in physical geography at the Assistant Professor level, commencing 1 July 1991 Applicants must be able to teach an introductory course in climatology, and more advanced courses in climatology and/or other areas of physical geography. Applications, including curriculum vitae and the names of three referees should be submitted by 28 February 1991 to Dr. E Relph, Geography, Division of Social Sciences, Scarborough Campus, University of Toronto, 1265 Military Trail, Scarborough, Ontario, M2C 1A4 In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Toronto encourages both men and women to apply for positions.

UNIVERSITY OF MANITOBA. Applications are invited for a tenure track position (subject to final budget authorization) effective July 1, 1991 or as soon as possible thereafter. The appointment will be at the rank of Assistant Professor Ph.D. held or pending. Teaching experience is preferred and commitment to research is essential. The successful applicant will be required to teach at the undergraduate and graduate levels. Specialization in Geographic Information Systems required; other specialties open. There is an established G.I.S. laboratory in the department and technical support in addition to existing faculty strength. Salary will be commensurate with qualifications and experience (minimum $33,221). The University of Manitoba encourages applications from qualified women and men, including visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke free environment. Priority will be given to Canadian citizens and permanent residents Applicants should forward their curriculum vitae and arrange for three letters of reference to be sent to W. Norton, Head, Department of Geography, University of Manitoba, Winnipeg, Manitoba, Canada R3T 2N2 Closing date March 15, 1991

UNIVERSITY OF WATERLOO. Geography. Applications are invited for a tenure track position in Physical Geography at the rank of Associate Professor or Professor The successful applicant will have proven capability in teaching a large introductory class. Preference will be shown for candidates with a field orientation and an established research record in Geomorphology. The Department is part of the Faculty of Environmental Studies, which includes a School of Architecture, a School of Urban and Regional Planning and a Department of Environment and Resource Studies; it encourages interaction and research relevant to current environmental issues. Geography programs include an undergraduate general degree through either regular or co-operative studies, and graduate degrees at the Master's and Doctoral levels. Applications should be sent to Dr. R.A Buffock, Department of Geography, University of Waterloo, Waterloo, Ontario N2L 3G1 and should be mailed to arrive no later than February 28, 1991 Applicants should arrange for three references to submit letters of support directly to Waterloo by the same date. The appointment is effective July 1, 1991, or as soon as possible thereafter. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

GEOLOGY & GEOPHYSICS

THE UNIVERSITY OF CALGARY Department of Geology and Geophysics invites applications for the position of Assistant Professor (tenure-track) in quantitative aspects of near-surface process and/or reservoir geology. Possible fields include: hydrogeology, engineering geology, environmental geochemistry, and geophysical studies of near-surface materials. Qualifications include: PhD completion preferred by September 1991; commitment to effective teaching; willingness to develop an active research program. The Department of Geology and Geophysics consists of 27 faculty and 14 staff. Research activities by the members of the department cover a broad range of geology and geophysics with many opportunities for collaboration. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an employment equity program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities and people with disabilities. Application, including a curriculum vitae and the names of three references, should be sent before April 1, 1991 to Dr. E.D. Ghent, Head, Department of Geology and Geophysics, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta, T2N 1N4

GERMAN

UNIVERSITY OF OTTAWA, Department of Modern Languages and Literatures. Full-time one-year replacement position in German at the assistant professor level, available July 1, 1991. Subject to budgetary approval. Qualifications and Description. Ph.D. in German; fluency in English-French; native or near-native command of German; teaching experience and publications will be taken into account Teaching duties include undergraduate literature, The Age of Goethe, and Twentieth Century, and language courses. This university is a bilingual institution (French-English) and preference will be given to candidates who are fluently bilingual. In accordance with Canadian immigration requirements this advertisement is directed primarily to Canadian citizens and landed immigrants. Application deadline is: April 15, 1991 (subject to budgetary approval). Applications with C.V. and names of three referees to: Dr. Werner Beusenhell, Chairman, Department of Modern Languages and Literatures, University of Ottawa, Ottawa, Ontario, K1N 6N5.

UNIVERSITÉ D'OTTAWA, Département de Langues et littératures modernes (langues et littératures allemandes). Le Département de langues et littératures modernes sollicite des candidatures à un poste de professeur(e) remplaçant(e) à plein temps, en allemand, pour une année (1er juillet 1991 – 30 juin 1992). Rengr: Adjoint(e). Formation et compétence requises: doctorat et allemand, connaissance de l'anglais et du français parlés et écrits, publications et expérience dans l'enseignement de l'allemand. Domaines: période classique (Goethe), XXe siècle et cours de langue au niveau 1er cycle. L'Université d'Ottawa est une institution bilingue. La préférence sera accordée aux candidat(es) bilingues (français-anglais). Conformément aux exigences prescrites en matière d'immigration au Canada, cette annonce s'adresse aux citoyen(ne)s canadien(ne)s et aux résident(es) permanent(es). L'Université a une politique d'égalité en matière d'emploi. Date de clôture. 15 avril, 1991. (La disponibilité de ce poste reste soumise à des considérations d'ordre budgétaire). Prière d'adressai sa lettre de candidature, son curriculum vitae complet et à jour et les noms de trois répondant(e)s à M. le professeur Werner Beusenhert, Directeur, Département de Langues et littératures modernes, Université d'Ottawa, Ottawa, Ont., K1N 6N5.

BROCK UNIVERSITY. Germanic & Slavic Studies. Subject to budgetary approval, the Department of Germanic & Slavic Studies of Brock University invites applications for a tenure track appointment in German at the Assistant Professor Level. Candidates must hold a Ph.D. and demonstrate native or near native fluency in oral and written German. An excellent command of English is absolutely essential. Proven competence at all levels of undergraduate work, especially in the teaching of language courses, is of the utmost importance. Of particular interest are candidates who have devoted a substantial amount of time to computer-assisted language learning and to computer-assisted applications in the Humanities. They must be prepared to develop computer-based courses, primarily at the beginning and intermediate language levels. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University offers equal opportunity to qualified male and female candidates. Application deadline is April 30, 1991. Candidates should submit a curriculum vitae and arrange to have three letters of reference sent to Professor Donald MacRae, Department of Germanic and Slavic Studies, Brock University, St. Catharines, Ontario, L2S 3A1 Smoking at Brock University is strictly controlled.

GERONTOLOGY

McMASTER UNIVERSITY offers a 3-year B.A. and a 4-year Honours B.A. in "Gerontology and Another Subject". A multi-year contractually limited appointment will be made in Gerontology at the Lecturer or Assistant Professor level, commencing July 1, 1991. Salary commensurate with qualifications and experience. The position includes teaching first-year classes and some administrative responsibilities. Candidates in Social Sciences, especially in anthropology, economics, physical education, political science, religious studies, social work, and sociology are encouraged to apply. Applicants should send a curriculum vitae and the names of three references to Dr. Ellen B Ryan, Director, Office of Gerontological Studies, DC-Room 229, McMaster University, Hamilton, Ontario, L8S 4K1. McMaster University encourages applications from qualified women and men, members of visible minorities, aboriginal peoples and persons with disabilities. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Applications will be accepted until March 1, 1991. The appointment is contingent on the availability of funding.

McMASTER UNIVERSITY invites applications for a joint, tenure-track appointment in Gerontology and Another Discipline commencing July 1, 1991. Rank and salary negotiable. Highly qualified candidates with a strong research record in Social Sciences, especially in social work, anthropology, economics, physical education, political science, religious studies and sociology are encouraged to apply. The successful candidate must qualify for appointment in one of the departments or schools of the Faculty of Social Sciences. The teaching load and other responsibilities will be divided between Gerontology and the Department or School to which he/she is appointed. The University offers a 3-year B.A. and a 4-year Honours programme in Gerontology and Another Subject and is planning for graduate programmes in Gerontology. Applicants should send a curriculum vitae and the names of three references to Dr. Ellen B. Ryan, Director, Office of Gerontological Studies, DC-Room 229, McMaster University, Hamilton, Ontario, L8S 4K1. McMaster University encourages applications from qualified women and men, members of visible minorities, aboriginal peoples and persons with disabilities. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Applications will be accepted until March 1, 1991. The appointment is contingent on the availability of funding.

HISTORY

LAURENTIAN UNIVERSITY, Department of History. A tenure track position in European or World History at the assistant professor level commencing July 1, 1991. Qualifications include a completed PhD, publications and the ability to teach in at least two of the following fields: antiquity, medieval and early modern, and 'third world' history In order to correct the present gender imbalance in the department applications from qualified women are particularly welcome. Laurentian University has an employment equity policy This advertisement is directed equally to women and men. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including a curriculum vitae and names of three referees, should be sent to Dr. Charlotte Neff, Dean of Social Science, Laurentian University, Sudbury, Ontario, P3E 2C6.

UNIVERSITY OF MANITOBA. The History Department, University of Manitoba, invites applications for a nine-month sessional position (September 1991 – 31 May 1992) at the rank of Assistant Professor. The position involves teaching the equivalent of two introductory courses in Canadian history and one section in methodology at the second year level. Applicants with a completed Ph.D., successful teaching experience and research publications are preferred. Salary $25,000 for 9 months. The University of Manitoba encourages applications from qualified women and men, including visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke free work environment. In accordance with Canada Immigration, priority will be given to Canadian citizens and permanent residents. Applications should be accompanied by a curriculum vitae and applicants should ensure that three letters of reference are sent to Professor J.E. Kendle, Head, History Department, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. The closing date for applications is March 1, 1991.

THE UNIVERSITY OF TORONTO, Department of History (Erindale Campus) invites applications for a 3 year contractually limited appointment with a possibility of renewal for a fourth year commencing 1 July 1991 at the rank of assistant professor in early modern European history (1400 to 1800). A completed Ph.D. is required. Prior teaching experience is preferred The successful applicant will teach undergraduate courses in European history at the introductory level and in appropriate advanced specialties on the Erindale Campus. Position is subject to budgetary approval. Floor for assistant professor 1990-91 $35,000. Candidates should send their curriculum vitae and letters from three referees to Professor L.S. MacDowell, Department of History, Erindale College, University of Toronto in Mississauga L5L 1C6. Applications must be received no later than 1 April 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Toronto encourages both women and men to apply for positions.

ST. THOMAS MORE COLLEGE, UNIVERSITY OF SASKATCHEWAN, invites applications for a tenure-stream appointment (subject to budgetary approval) in History, to teach upper-year classes in Canadian History and introductory classes in European History from the Renaissance to the present. Candidates should have a Ph.D or equivalent, and must include in their applications evidence of skill in teaching and research. Applications, with curriculum vitae, academic transcripts, and the names of three referees, should be sent by March 15th, 1991, to Dr. D.L. Farmer, Chairman, Department of History, St. Thomas More College, 1437 College Drive, Saskatoon, Saskatchewan, S7N 0W6. St. Thomas More College is a Catholic college academically integrated with the University of Saskatchewan. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

UNIVERSITY OF MANITOBA. The Department of History, University of Manitoba, invites applications for a tenure track appointment (subject to final budget authorization) in Canadian history with a specialty in the history of French Canada and a sub-specialty in an area such as labour or social history. The appointment is at the rank of Assistant Professor and begins 1 July 1991. Ph.D. or nearing completion. Successful teaching experience, and publications preferred. The starting salary for Assistant Professor is $33,221, but is dependent on qualifications and experience. The University of Manitoba encourages applications from qualified women and men, including visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke-free work environment. Priority will be given to Canadian citizens and permanent residents. Applications should be accompanied by a curriculum vitae, and each applicant should ensure that three letters of reference are sent to Professor J.E. Kendle, Head, Department of History, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. The closing date for applications is 1 March 1991.

FACULTY VACANCIES

The following full-time complement positions may be required by Malaspina College **effective August 1, 1991,** subject to budgetary approval.

Malaspina is a comprehensive community college located in Nanaimo, B.C. which has been designated by the B.C. government as a university college. Under a special agreement with the University of Victoria, Malaspina will be offering a B.A. in Liberal Studies, centering in an innovative approach multi-disciplinary programs in third and fourth years. Applications from people with an interest in inter-disciplinary studies are encouraged.

In accordance with Canadian employment and immigration requirements, priority will be given to Canadian citizens or landed immigrants.

GEOGRAPHY: The desired area of major specialization is the Geography of Canada, with the ability to teach introductory courses in Physical/Environmental Geography and Human Geography. The successful candidate will teach third and fourth year courses offered in conjunction with the University of Victoria as well as lower division courses. Applicants should have a Ph.D. and a strong teaching background.

HISTORY: Applications are invited for two positions: 1) European History, with a specialty in France, Germany or Russia, and 2) North American Popular Culture and American History. Applicants should have a Ph.D. with publications and demonstrated teaching skills. Teaching duties will include both introductory and upper division courses.

SOCIOLOGY: Applicants should possess specialization in Gerontology and at least one other area in Sociology, preferably Statistics and Research Methods. A Ph.D. in Sociology or equivalent is required, as well as a demonstrated ongoing capacity for an interest in research.

Duties will include teaching (1st - 4th year); administrative duties, including the possibility of serving a term as a coordinator; and liaison with the University of Victoria regarding 3rd and 4th year courses.

PSYCHOLOGY: The Department of Psychology invites application for a full-time position in Abnormal Psychology. Applicants should possess a Ph.D. in Psychology with recent teaching and research experience. A sub-specialty in Forensic Psychology is desirable. The successful candidate will be required to teach upper-division courses in conjunction with the University of Victoria as well as lower-division courses.

Salaries are commensurate with qualifications and experience.

Applicants should send curriculum vitae, statements of teaching specializations, and the names of three referees, **before March 1, 1991,** to: **Personnel Department, Malaspina College, 900 Fifth Street, Nanaimo, B.C. V9R 5S5. Telephone: (604) 753-3245, FAX: (604) 755-8725.**

- *Equal Opportunity Employer*
- *Smoke Free Work Environment*

Malaspina College

Nanaimo Campus
900 Fifth Street
Nanaimo, B.C.
V9R 5S5

Lakehead University
A Northern Vision

RESEARCH PROFESSORSHIP IN PULP AND PAPER CHEMISTRY

Applications are invited for a tenure-track, academic research position in the general area of Pulp and Paper Chemistry. Suitable specializations would be any fundamental aspect of the chemistry of wood, bleaching, mechanical and/or chemical pulping in general, the photochemical properties of pulp and paper products, etc., but candidates with other pulp and paper related specializations are encouraged to apply. This is primarily a joint appointment between the Department of Chemistry and the Centre for Northern Studies of Lakehead University. However, the appointee will also be expected to interact to a significant extent with the Department of Chemical Engineering in research and, possibly, graduate teaching and supervision. It is also expected that this appointment will act as a focus for a growing effort in Pulp and Paper research over the next few years and the research record and potential of the appointee are therefore of more importance than the precise field of research. While some preference will be given to a senior appointment, the rank is open and outstanding researchers at any stage of their career are invited to apply. There are some teaching duties attached to the position. This position is subject to final budgetary approval.

Applicants should submit a curriculum vitae and the names of three referees to:

Dr. J.H. Getlert
Acting Dean of Arts and Science
Lakehead University
955 Oliver Road
THUNDER BAY, ON
P7B 5E1

In accordance with Canadian immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Lakehead University has an employment equity policy and qualified women are encouraged to apply.

AN EQUAL OPPORTUNITY EMPLOYER

McGILL UNIVERSITY. Applications are invited for a nine month (September – May) replacement appointment in Canadian social history (with interests in women's and labour history). Application, c.v. and three confidential letters of reference to be sent to: Professor Carman Miller, Chairman, Department of History, McGill University, 855 Sherbrooke Street West, Montreal, Quebec, H3A 2T7, Fax Number: 514-398-3594. In accordance with Canadian immigration requirements, this notice is directed to Canadian citizens and permanent residents. Deadline: Until filled.

YORK UNIVERSITY. Faculty of Arts. Department of History. A one-year contractually limited appointment commencing July 1, 1991, at the rank of Assistant Professor, in the Twentieth Century Social History of the United States. The successful candidate will join a team teaching an introduction to European and North American social history and offer upper level undergraduate courses on American society since the Civil War. Candidates with prior teaching experience are preferred. A completed PhD and an on-going programme of research are required. Salary dependent on qualifications and experience. Position is subject to budgetary approval. Send a curriculum vitae and confidential letters from three referees to: Professor Richard C. Hoffmann, Chair, Department of History, Vanier College, York University, North York, Ontario M3J 1P3. Applications must be received by March 1, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of employment equity, including affirmative action for women faculty.

UNIVERSITÉ D'OTTAWA. 1: Le département d'histoire annonce l'ouverture d'un poste de professeur(e) remplaçant(e) d'une durée de 12 mois pour enseigner un cours d'histoire générale du monde contemporain en anglais et des cours d'histoire soit de l'Afrique, soit du Moyen-Orient, soit de l'Extrême-Orient. 2. Entrée en fonction: le 1er juillet 1991. 3. Exigences: doctorat, expérience dans l'enseignement préférable et des publications seront un atout. Ensaignement en français et en anglais. 4. Rang: professeur(e) adjoint(e). 5. Prière de faire parvenir un curriculum vitae et trois lettres de recommandation à Michael D. Behiels, Directeur, Département d'histoire, Université d'Ottawa, Ottawa, K1N 6N5. 6. Date limite de réception des demandes: la 15 mars 1991. L'Université d'Ottawa a une politique d'égalité en matière d'emploi. Conformément aux exigences prescrites en matière d'immigration au Canada, cette annonce s'adresse en premier lieu aux citoyens canadiens et aux résidents permanents.

UNIVERSITY OF OTTAWA. 1. The Department of History invites applications for a 12-month sessional position to teach a course on the general history of the Contemporary World in English and courses in one of the following fields: African History, Middle East History, Far East History. 2. Post effective: July 1st, 1991. 3. Requirements: Ph.D., teaching experience preferred, publications an asset. Language of instruction, French and English. 4. Rank: Assistant Professor. 5. Applicants should submit a curriculum vitae and arrange for three letters of reference to be sent to Dr. Michael D. Behiels, Chairman, Department of History, University of Ottawa, Ottawa K1N 6N5. 6. Deadline for applications: March 15, 1991. Employment equity is University policy. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada.

ST. FRANCIS XAVIER UNIVERSITY. The Department of History, St. Francis Xavier University invites applications for an eight-month contractually limited appointment in European history, with emphasis upon Russia. Along with a course on Russia, the successful candidate would be required to teach a course in general European history in the Renaissance and Reformation period (including the rise of the Nation State) and for a third course, preferably one on Eastern Europe. A completed Ph.D. would be desirable but not essential. Salary and Rank are negotiable. The appointment will commence on 1 September 1991. Applicants should send a c.v. and have three referees send letters to: Professor P.T. Phillips, Chair, Department of History, St. Francis Xavier University, Antigonish, Nova Scotia B2G 1C0. Deadline: until filled. In accordance with Canadian immigration requirements, this advertisement is directed initially to Canadian citizens and permanent residents.

ST. FRANCIS XAVIER UNIVERSITY. The Department of History, St. Francis Xavier University invites applications for a tenure-stream appointment at the rank of Assistant Professor in Modern Canadian history, with emphasis upon the Twentieth Century. Specialities in labour, urban and/or Western Canada would be desirable. The successful candidate may also be requested to teach a section of an introductory Western civilization course. A completed Ph.D. is required. The appointment will commence on 1 September 1991. Applicants should send a c.v. and have three referees send letters to Professor P.T. Phillips, Chair, Department of History, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Daedline: until filled. In accordance with Canadian immigration requirements, this advertisement is directed initially to Canadian citizens and permanent residents.

UNIVERSITY OF OTTAWA. 1. The Department of History is seeking an incumbent for the newly created Chair of Slovak History and Culture. The successful candidate will be called upon to teach and direct research in Canadian and U.S. immigration and ethnic history and central European history, with spaciel emphasis on the Slovak experience in the Old and New World. 2. Qualifications: Ph.D. or its equivelent, teaching experience and publications in relevant holds; administrative experience; familiarity with the Canadian Slovak Community and an active knowledge of both English and French will be viewed as assets. 3. Rank: Associate or Full Professor. 4. Language of Instruction: English. 5. Post effective: July 1st, 1991, or January 1st, 1992. 6. Applicants should submit a curriculum vitae and arrange for three letters of reference to be sent to Dr. Nigel Dennis, Acting Dean, Faculty of Arts, University of Ottawa, Ottawa, Ontario K1N 6N5. 7. Deadline for applications: February 28, 1991. Employment equity is University policy. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada. The University of Ottawa is a bilingual University.

HUMAN COMMUNICATION DISORDERS

DALNOUSIE UNIVERSITY, Assistent Professor – Speech-Language Pathology. Applications are invited for a Tenure Track position in Speech-Language Pathology at the Assistant Professor level. The position involves the areas of phonetics, phonology and phonological disorders. Primery responsibilities include teaching one graduate level course per semester, supervision of student research and the development of a program of on-going research. Qualifications include completion of the doctorate degree. Previous teaching/research experience would be an asset. This is a 12 month appointment with no summar teaching duties. Salary is competitive and dependent upon experience and qualifications. Starting date: 1 July 1991. Review of applications will begin on March 15, 1991 and continue until the position is filled. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and parmanent residants of Canada. Dalhousie University has an affirmative action policy with respect to the hiring of women. Send letters of application, curriculum vitae, and three referances to: Walter B. Graan, Ph.D., Professor and Director, School of Human Communication Disorders, Dalhousie University, Halifax, Nova Scotia, B3H 1R2; (902) 494-7052; FAX (902) 494-5151.

INDUSTRIAL RELATIONS /BUSINESS

QUEEN'S UNIVERSITY. The School of Industriel Relations at Queen's University announces an opening beginning with the 1991-92 academic year. The opening is a term appointment of up to five years and that is expected to be filled at the Assistant Professor level. The appointment is with both the School of Industrial Relations and the School of Business. Apoticants should have completed e Ph.D. in human resource management and industrial and labour relations, or should expect to receive the Ph.D. by Fall, 1991. We are interested in filling our opening with e person whose research and teaching interests emphasize primarily human resource management but also industrial and labour relations. We seek a person with a strong methodological background and who has a commitment to nationally respected scholarly research. Queen's University has an employment equity programme and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabilities, and visible minorities. Applicants should send a curriculum vitae and at least three letters or recommendation to Professor Bryan Downie, Chair, Faculty Search Committee, School of Industrial Relations, Policy Studies Building, Queen's University, Kingston, Ontario, K7L 3N6, (613) 545-2193.

LAW

OSGOODE HALL LAW SCHOOL of York University invites applications for appointment to a full-time tenure-stream position, commencing July 1, 1991. Preference will be given to candidates whose principal area of interest is corporate law. Duties will include teaching and research in area of specialization. This position is subject to budget approval. Candidates should send an application, accompanied by a curriculum vitae and the names of three referees, to be received no later than February 28, 1991, to: The Secretary, Faculty Recruitment Advisory Committee, Osgoode Hall Law School, York University, North York, Ontario, M3J 1P3. Osgoode Hall Law School is committed to employment equity, and encourages women, Aboriginal Canadians, and members of other minorities to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens or permanent residents.

OSGOODE HALL LAW SCHOOL of York University invites applications for the position of Director of the Institute for Feminist Legal Studies. The Institute promotes study, research and teaching in the area of feminist legal studies, and offers a place for creative discussion and other initiatives concerning feminism and law among academics, students and members of the legal profession. The Academic Director is responsible for the programme of The Institute, including facilitating the work of students in feminist legal studies, and has overall responsibility for research activities undertaken in conjunction with The Institute. The Directorship is a full-time Faculty position, commencing July 1, 1991. The successful candidate should have a distinguished record of scholarship, demonstrated teaching capabilities, and a commitment to feminist legal studies in an interdisciplinary context. This position is subject to budget approval. Candidates should send an application, accompanied by a curriculum vitae and the names of three referees, to be received no later than February 28, 1991, to: The Secretary, Faculty Recruitment Advisory Committee, Osgoode Hall Law School, York University, North York, Ontario, M3J 1P3. Osgoode Hall Law School is committed to employment equity, and encourages women, Aboriginal Canadians, and members of other minorities to apply. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens or permanent residents.

LAW & JUSTICE

LAURENTIAN UNIVERSITY. The Department of Law and Justice, Laurentian University, invites applications for a tenure stream appointment at the level of lecturer or assistant professor to teach courses in Canadian law at the undergraduate level. Starting date for the appointment will be July 1, 1991. Qualifications should include an LL.B. Post-graduate work in a relevant discipline such as philosophy, sociology, psychology, criminology or political science, is highly desired although there is very strong preference for candidates to have completed a doctorate. Applications, curriculum vitae and the names of three referees should be addressed to Dr. C.N. Neff, Dean, Faculty of Arts, Laurentian University, Sudbury, Ontario P3E 2C6. Competition closes when position filled. In conformance with the requirement of Immigration Canada, priority will be given to Canadian citizens and permanent residents. Laurentian University is an equal opportunity employer. Equal consideration will be given to female and male applicants. Position is subject to budgetary considerations.

MANAGEMENT

SAINT MARY'S UNIVERSITY. The Department of Management at Saint Mary's University invites applications for a tenure-track position in Small Business and Entrepreneurship. The position is effective September 1991. The successful candidate will be expected to also teach courses in one or two related areas in Management. PhD or DBA preferred, business experience will be an asset. Appointment is likely to be made at the Assistant Professor level. Salary competitive. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Saint Mary's University is an equal opportunity employer. Applicants should send their curriculum vitae, names of three referees and copies of major publications to: Dr. S. Pendse, Chairperson, Department of Management, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3. The closing data for applications is March 1, 1991.

THE UNIVERSITY OF CALGARY Faculty of Management invites applications for tenure-track positions in Accounting, Finance, Operations Management, Management Information Systems, Marketing, Policy and Environment, Management of Organizations and Human Resources, New Venture Development, Tourism and International Business. PhD or DBA preferred. Rank and salary based on qualifications and experience. The Faculty of Management, an accredited member of AACSB, provides a stimulating teaching and research environment including casercoms, excellent computer resources and a management library. The University of Calgary has an Employment Equity Program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities, and people with disabilities. Applications should be sent to: Associate Dean (Research and Development), Faculty of Management, The University of Calgary, 2500 University Drive, N.W., Calgary, Alberta T2N 1N4

MATHEMATICS & COMPUTER SCIENCE

THE ROYAL MILITARY COLLEGE OF CANADA invites applications for two tenure-track positions in the Department of Mathematics and Computer Science, at the level of Assistant Professor. While this advertisement is directed to candidates holding a doctoral degree, consideration may be given to outstanding candidates who will shortly complete their doctorate (such an appointment would be at the level of Lecturer). Candidates must be qualified to teach in English at the undergraduate and graduate levels and undertake research in Computer Science or Applied Mathematics. Related areas of interest in the Department are Artificial Intelligence, Computer Algebra, Data Base, Digital Signal and Image Processing, Numerical Simulation, Operations Research, Optimization, Programming Language and Language System Design, Space Science, Statistics, Stochastic Processes, Theoretical Physics. An ability to communicate in French would be an asset. Salary will depend on qualifications, the 1989-90 salaries for Assistant Professors were in the range from $34,200 – $49,365. The date of appointment is 1 July 1991. Applications consisting of duly completed PSC 3000 Form (Emptoyment and Immigration Canada), a curriculum vitae, list of publications, names and addresses of three referees, as well as a statement of teaching and research interests, should be sent to Professor M.L. Chaudhry, Head, Department of Mathematics and Computer Science, Royal Military College of Canada, Kingston, Ontario, K7K 5L0. The closing date for the receipt of applications is 1 April 1991. The Royal Military College of Canada is a coeducational institution and these positions are offered equally to men and women. In accordance with Canadian immigration policies, these positions are offered to Canadian citizens in the first instance and to permanent residents and landed immigrants in the second instance. Dn peut obtenir une version fraçaise de cette annonce pour deux postes ou la connaissance de l'anglais est essentielle en s'adressant à: M.N. Gauthier, Adjoint au recteur, Royal Military College of Canada, Kingston, Ontario, K7K 5L0.

BRANDON UNIVERSITY, Faculty of Science, Department of Mathematics and Computer Science: Applications are invited for a Faculty Position (Sabbatical replacement appointment). The appointment will be for one year (subject to availability of funds). Applicants should have a Ph.D. in Mathematics and teaching experience. The applicant will be responsible for undergraduate instruction in Mathematics as required by the department (3 half courses in each term). The opportunity to engage in active research is available. Starting deta September 1, 1991. Applications will be consdered beginning February 1, 1991. The minimum Assistant Prolassor salary is $32,000. Applications with curriculum vitae, and at least three letters of reference should be sent to: Dr. D. Eastman, Chair, Department of Mathematics and Computer Science, Brandon University, Brandon, Manitoba R7A 6A9, Telephone: (204) 727-9696 or 727-9672. Brandon University offers equal employment opportunities to qualified male and female applicants. In accordance with Canadian immigration

Memorial
University of Newfoundland

EMPLOYMENT OPPORTUNITIES

The Faculty of Business Administration, Memorial University of Newfoundland, is seeking applications for faculty positions in many functional areas due to significant growth in undergraduate and graduate programs. These may be tenure track, contractual or visiting positions, and appointments are possible at all ranks. Employment dates are flexible, and salaries are competitive and depend upon qualifications and experience. Tenure-track applicants should hold a doctoral degree or be near completion. The faculty has institutes in the areas of small business and management development. As well, the position of associate dean, information services, is to be filled. It carries course remissions and a stipend. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

Contact:

Dr. Rick Roskin, dean
Faculty of Business Administration
Memorial University of Newfoundland
St. John's, NF A1B 3X5
Telephone: (709) 737-8851
FAX: (709) 737-7680

Memorial
University of Newfoundland

PRINCIPAL
SIR WILFRED GRENFELL COLLEGE

Established in 1975 as a second campus of Memorial University, Sir Wilfred Grenfell College is a growing and dynamic university college offering a full range of first and second-year university courses in Arts, Science and Education, and four-year BFA degree programmes in Theatre and Visual Arts. The College seeks a scholar with strong academic credentials and considerable administrative experience for the position of Principal, effective in the Fall of 1991.

Sir Wilfred Grenfell College is located in the western Newfoundland city of Corner Brook (pop. 23,000), which is noted for its excellent cultural, educational and recreational facilities and its attractive geographic setting. The College's current population of approximately 1000 students and 65 faculty is expected to increase substantially over the next few years. With a commitment to excellence in liberal arts and science education strong in the College, the University Senate has approved in principle the development of undergraduate programmes in these areas.

The Principal's challenge will be to oversee the growth of the institution to degree-granting status in arts and science, to help broaden its curriculum to meet future educational demands, and to preserve and promote the collegial spirit of the College. Responsible for the supervision of academic programmes, budgeting and all administrative aspects of the College's operations, the successful candidate will have well-developed leadership skills, preferably in a liberal arts setting. The Principal reports to the Vice-President (Academic) of Memorial University and is an ex-officio member of the University Senate.

Nominations or applications of persons possessing the qualifications to meet this unique challenge should contain full personal details and be sent before March 15, 1991 to:

Dr. M. Brosnan
Chair, Search Committee for Principal
Memorial University of Newfoundland
St. John's, Newfoundland A1C 5S7

In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada. Memorial University is committed to employment equity and encourages applications from all qualified individuals. Confidentiality of applications and nominations is assured.

requirements, this advertisement is directed to Canadian citizens and permanent residents

MATHEMATICS & STATISTICS

WILFRID LAURIER UNIVERSITY, Department of Mathematics. Applications are invited for an appointment at the Lecturer or Assistant Professor level commencing July 1, 1991. The appointment may be for a limited term of one year and is subject to budgetary approval. Applicants should have a completed Ph.D. or be in the final year of Ph.D. studies. Candidates should submit their curriculum vitae and arrange to have three letters of reference sent to the undersigned on or before February 28, 1991 Wilfrid Laurier University welcomes applications from all qualified women and men. The university provides a smoke-free work environment. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents Dr. Stephen J. Stack, Chairperson, Department of Mathematics, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5.

CONCORDIA UNIVERSITY. Department of Mathematics & Statistics. Applications are invited for two sabbatical leave replacements at the Lecturer or Assistant Professor level from August 1, 1991 – May 31, 1992 (10 months). Applicants should have proven ability in research. Duties include teaching and research. The Department offers courses in Mathematics, Statistics, Operations Research and Actuarial Mathematics. Candidates should send a resume and the names of three referees to: The Chairman, Department of Mathematics & Statistics, Concordia University, 7141 Sherbrooke St W., Montreal, Quebec, Canada, H4B 1R6 In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents Concordia University is committed to employment equity.

CONCORDIA UNIVERSITY. Department of Mathematics and Statistics. Applications are invited for two limited term appointments at the Assistant Professor level for 1991-92 Applicants should have proven ability for research. Duties include teaching and research The Department offers courses in Mathematics, Statistics, Operations Research and Actuarial Mathematics Candidates should send a resume and the names of three referees to: The Chairman, Department of Mathematics & Statistics, Concordia University, 7141 Sherbrooke St. W., Montreal, Quebec, Canada H4B 1R6

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents Concordia University is committed to employment equity.

UNIVERSITY OF BRITISH COLUMBIA. The Mathematics Department is seeking an outstanding candidate for a tenure track Assistant Professorship to begin 1 July 1991 Our highest priority is for a candidate in one of the following fields: Real or Complex Analysis, Operator Algebras, Functional Analysis, Partial Differential Equations In very exceptional circumstances, this position may be upgraded. Applicants should have a proven research record of high quality and have demonstrated interest and ability in teaching Preference will be given to candidates who have one or more years of postdoctoral experience This position is subject to final budgetary approval. The salary will be commensurate with experience and research record. Applicants should send a C.V. including list of publications, statement of research and teaching interests and arrange to have three letters of recommendation to be sent directly to. The Head, Department of Mathematics, University of British Columbia, Vancouver, B.C., Canada V6T 1Y4 Applications must be received before March 1, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. UBC encourages qualified women and minority applicants.

BROCK UNIVERSITY. The Department of Mathematics at Brock University invites applications for a tenure-track position at the Assistant Professor level, beginning July 1, 1991. Appointment to a higher rank will be considered under exceptional circumstances Applicants must have a Ph.D., together with a strong research record, or at least demonstrated research potential Duties will include teaching both major courses and service courses. Strong candidates from all areas of mathematics will be considered; however the Department has a specific need for expertise in Statistics In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications including a curriculum vitae and the names of three referees should be sent to Dr. H. E. Bell, Department of Mathematics, Brock University, St. Catharines, Ontario, Canada L2S 3A1, for receipt by March 22, 1991 Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women candidates are especially encouraged to apply. Smoking at Brock University is strictly controlled.

UNIVERSITY OF NEW BRUNSWICK, Saint John Campus, Mathematics. Applications are invited for a tenure track position in Mathematics in the Division of Mathematics, Engineering and Computer Science commencing 1 July 1991. Candidates should have a Ph.D. completed by the date of appointment and have a strong commitment to undergraduate teaching and research. Preference will be given to those with research interests in an area of applied mathematics such as numerical computation, modelling, fluid mechanics or operations research. Salary and rank commensurate with qualifications. The availability of the position is subject to budgetary approval. Applicants should send a curriculum vitae including a list of publications, a statement of citizenship, and the names of three references to Dr. P. McGahan, Dean of Faculty, University of New Brunswick, P.O. Box 5050, Saint John, N.B. E2L 4L5. In accordance with Canadian immigration regulations this advertisement is directed to Canadian citizens and permanent residents. The University of New Brunswick is committed to the principle of equity in employment.

THE UNIVERSITY OF CALGARY Department of Mathematics and Statistics invites applications for two tenure-track positions at the Instructor II level effective July 1, 1991. Responsibilities include: Teaching undergraduate mathematics courses and related organization Qualifications include: MSc (PhD preferred) in an area related to the mathematical sciences, with evidence of commitment to and excellence in undergraduate instruction. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an employment equity program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities and people with disabilities. Applicants should send a complete curriculum vitae and arrange for three letters of reference to be sent before March 31, 1991 to: P.A Binding, Instructor Appointments Committee, Department of Mathematics and Statistics, The University of Calgary, 2500 University Drive N.W., Calgary, Alberta T2N 1N4.

MEDICAL GENETICS

UNIVERSITY OF BRITISH COLUMBIA, Clinical Geneticist. The Department of Medical Genetics, University of British Columbia and University Hospital, has an immediate opening for a qualified clinical geneticist for the Provincial Medical Genetics Program in Vancouver, B.C. This clinical faculty position is a one year, renewable appointment with on-going funding from the province's medical plan. The anticipated start date is April 1, 1991. Candidates will have a MD or equivalent degree with completion of specialty training in Medical Genetics (certification in clinical genetics by the Canadian College of Medical Geneticists preferred; training sufficient for CCMG certification required). The successful candidate will be expected to develop a vigorous, independent clinical research program and to participate in teaching of the undergraduate, graduate and post-graduate levels. The salary for this position will be determined by qualifications according to the provincial Medical Services Plan. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents The University of British Columbia encourages qualified women and minority applicants. Closing date for applications is February 28, 1991. Interested individuals should write or telephone. Dr. J.M. Friedman, Acting Department Head, Department of Medical Genetics, University Hospital, 4500 Oak Street, Vancouver, B.C., V6H 3N1 Phone: (604) 875-2157; Fax (604) 875-2376.

MEDICINE

THE UNIVERSITY OF CALGARY. Medical Microbiologist/Infectious Diseases Clinician. The University of Calgary Faculty of Medicine, in conjunction with the Calgery General Hospital, invite applications for a full-time academic appointment at the Assistant Professor level or higher in the Department of Microbiology and Infectious Diseases of the University and the Department of Laboratory Medicine of the Hospital. Duties include undergraduate and graduate teaching, service, and the development of an independent or collaborative research program The successful applicant must be eligible for licensure as a specialist in Medical Microbiology and Infectious Diseases in the province of Alberta. Rank and salary will be commensurate with experience. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada The University of Calgary has an employment equity program and encourages applications from all qualified candidates; including women, aboriginal people, visible minorities, and people with disabilities. Please submit a curriculum vitae, statement of research interests and career goals, and the names of three references, by February 28, 1991, to: Dr. F Alexander, Director, Department of Laboratory Medicine, Calgary General Hospital, 841 Centre Avenue East, Calgary, Alberta T2E 0A1

THE UNIVERSITY OF WESTERN ONTARIO. The Department of Family Medicine at the University of Western Ontario requires A Coordinator of Community Teaching and Assistant Residency Programme Director to administer the development of selected community teaching programs in Chatham Western Ontario Duties will include faculty development, curriculum planning and implementation, participation in resident selection, scheduling, coordination with the overall Family Medicine residency programme and specialty teaching, resident and teacher assessment, and educational research. An automobile is necessary for travel. This is a fulltime Faculty of Medicine position. The successful candidate will have: (a) a full medical license for Ontario, (b) certification with The College of Family Physicians of Canada, (c) practice and education experience, and will participate fully in clinical practice and teaching activities according to the faculty practice plan guidelines. This position is supported by Ministry of Health development funds for the expansion of Family Medicine training. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Western Ontario is an Equal Opportunity Employer. The position is immediately available. Deadline for applications is March 1, 1991. Apply in confidence with curriculum vitae and 3 references to: Dr. R.K.E. Hennen, Chairman, Department of Family Medicine, Room K101, Kresge Building, The University of Western Ontario, London, Ontario, Canada N6A 5C1.

MICROBIOLOGY

UNIVERSITY OF GUELPH. Postdoctoral Positions, Molecular Biology/Virology. Postdoctoral positions are available to work on transgenic mice and Drosophila (J.Phillips, PNAS 87:8155-8159); recombinant viral vaccines (E. Nagy, Virology 176:436-438); molecular engineering of viral insecticides (with Forestry Canada, Sault Ste Marie and P. Krell, Virology 175:427-433) and manipulation of cellulase genes from prokaryotes and eukaryotes (C.W. Forsberg, J Bacteriol. 171:5587-5595). The University of Guelph is committed to employment equity program that includes special measures to achieve diversity among its faculty and staff. We therefore particularly encourage applications from qualified aboriginal Canadians, persons with disabilities, members of visible minorities and women. Send curriculum vitae and two letters of reference to: Dr. P. Krell, Department of Microbiology, University of Guelph, Guelph, Ontario, Canada, N1G 2W1, or FAX 519 837-1802.

MOLECULAR GENETICS

QUEEN'S UNIVERSITY. Faculty Position in Molecular Genetics. The Department of Biology at Queen's University invites applications for a tenure-track position in the area of Molecular Genetics The applicant will be expected to interact with the Insect Biotechnology Centre which is funded through the Federal Centres of Excellence Program. Qualifications: The successful candidate should be an enthusiastic and competent teacher and will be expected to develop a vigorous research program. Qualifications include a Ph.D. degree and published evidence of excellent research ability. Expected Date of Appointment. This appointment can be effective July 1, 1991 (or as negotiated) and is expected to be at the rank of Assistant Professor with salary commensurate with qualifications. Application Deadline. The application deadline is March 1, 1991 or until a suitable candidate is selected Applications (which should include a curriculum vitae and statement of research interests) plus three letters of reference should be sent to: Dr. David T. Dennis, Head, Department of Biology, Queen's University, Kingston, Ontario, Canada, K7L 3N6. (In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Candidates of either sex are equally encouraged to apply. Queen's University is willing to help the spouse of a new appointee to seek employment.)

MUSIC

BRANDON UNIVERSITY School of Music invites application for a full-time appointment in Elementary Music Education. Duties: Undergraduate teaching in elementary/early childhood music and other areas of music education expertise. Supervision of student teaching Oversee continued development of programs in elementary area Possible graduate teaching and research. Qualifications: Master's or equivalent required Successful record of elementary-level teaching required. Evidence of scholarly potential desirable. Rank and Salary: Dependent on qualifications and experience. 1990-91 levels: Asst. Prof 32,000-49,680; Lecturer 26,250-36,294 Closing Date: 30 March 1991. Appointment: Initially, a term appointment of up to three years. After the initial term this may become a tenure-track position. Application. Both women and men are encouraged to apply. Applicants should submit a curriculum vitae and arrange to have three letters of reference sent to: Dr. Lawrence Jones, Dean, School of Music, Brandon University, Brandon, MB, Canada R7A 6A9. All may apply, although in accordance with Canadian immigration requirements, this advertisement is directed initially to Canadian citizens and permanent residents.

UNIVERSITY OF SASKATCHEWAN. The Department of Music has an opening for an Assistant Professor in woodwind instrument performance to teach at the undergraduate and graduate level. Candidates should be at or near the doctorate, or possess equivalent professional experience, and should have teaching ability in one or more of the following areas of music history, early music, world music, Canadian music. This is a full-time tenure track position subject to budget confirmation.

Applications (curriculum vitae and three letters of reference) should be addressed to: Dr. C.L. House, Head, Department of Music, University of Saskatchewan, Saskatoon, SK, S7N 0W0. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Saskatchewan is committed to the principles of employment equity Closing date for applications: April 1, 1991. Date of appointment: July 1, 1991

UNIVERSITY OF SASKATCHEWAN. The Department of Music has an opening at the Assistant Professor level for an Assistant Professor in Music and Music Education (Elementary) to teach at the undergraduate and graduate level. Candidates should be at or near the doctorate, have a strong background in research, and should have teaching knowledge of a broad range of the contemporary methodologies in use. Candidates should also have performance ability in one or more of the following areas: piano, voice, accompanying, choral conducting Teaching experience at both the university and school level an asset. This is a full-time tenure track position subject to budget confirmation. Applications (curriculum vitae and three letters of reference) should be addressed to: Dr. C.L. House, Head, Department of Music, University of Saskatchewan, Saskatoon, SK S7N 0W0. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Saskatchewan is committed to the principles of employment equity. Closing date for applications: April 1, 1991. Date of appointment: July 1, 1991

THE UNIVERSITY OF ALBERTA, Department of Music. Applications are invited for a full-time tenure track position in the Theory of Music at the Assistant Professor level (1990-91 salary range from $36,910.00) subject to available funding Applicants should have a completed PhD in Theory; expertise in the history of theory and one or more other areas of specialization is desirable. Duties will include the teaching of undergraduate and graduate courses in theory, thesis supervision, and the establishment and maintenance of an active program of research and publication. Letter of application, curriculum vitae, three confidential letters of reference, and official transcripts of graduate work should be sent to Dr. Wesley Berg, Chair, Department of Music, University of Alberta, 3-82 Fine Arts Building, Edmonton, Alberta, Canada, T6G 2C9. Appointment date: 1 July 1991. Application deadline: 15 March 1991. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities, and women In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. You no: 129.007.175

McGILL UNIVERSITY, Departments of Music and Electrical Engineering. 1. One tenure track appointment at the rank of Assistant Professor. 2. Minimum Master's degree in Electrical Engineering; areas of specialization: audio circuits and systems, electroacoustics, or digital audio technology Experience in professional audio industry required. 3. Applicants must have a strong commitment to both teaching and research publication; teaching of undergraduate and graduate courses and seminars; supervision of graduate students and maintenance staff. Teaching will include Introductory Electronics and Electroacoustics, Electronic and Electroacoustic Measurements in a Studio, Digital Studio Technology, and Recording Studio Equipment Maintenance. 4. Salary: current assistant professor base: $38,740 5. Send a curriculum vitae and arrange to have three letters of reference sent to Prof. Steven Huebner, Chairman, Department of Theory, Faculty of Music, McGill University, 555 Sherbrooke St. West, Monreal, PQ H3A 1E3. 6. Effective: September 1, 1991. 7. Deadline: March 1, 1991. 8. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents.

NURSING

BRANDON UNIVERSITY, Department of Nursing and Health Studies – Applications are invited for a Faculty Position (3 year tenure track) for creative Individuals with community health exper-

UNIVERSITY LIBRARIAN

Carleton University invites applications and nominations for the position of University Librarian.

The University Librarian is responsible for directing the management and development of the library collection; the provision of library services; the management of the library budget; the continued development of automated services; and the direction of staff. The University Librarian reports to the Vice-President, Academic, is a member of the Committee of Deans and is a member of the University Senate.

The Carleton University Library has a collection of 1.4 million volumes plus more than 900,000 items in other formats. The annual budget for library materials is in excess of $3 million. Support is provided for a wide range of undergraduate, graduate and professional programmes. The library has developed in-house an on-line catalogue system (CUBE) and further development of this system is considered a priority. The total library staff numbers 140 of whom 31 are professional librarians.

Candidates must have professional qualifications in librarianship and substantial successful administrative experience in academic libraries. Additional qualifications include the ability to exercise strong leadership and management skills at a senior administrative level; the ability to plan and implement long-range goals and to communicate effectively; and a mature understanding of the issues facing academic libraries and the trends that affect them.

The appointment will be effective June 1, 1992. Nominations and applications, accompanied by a resumé and the names of three referees, should be submitted by June 1, 1991, to:

D.P. Forcese
Vice-President (Academic)
Carleton University
Colonel By Drive
Ottawa, Ontario
K1S 5B6

Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and disabled persons. Interested persons from these groups are encouraged to apply. In accordance with Canadian Immigration requirements this notice is directed to Canadian citizens and permanent residents.

CARLETON • UNIVERSITY

EDUCATION: ACADEMIC APPOINTMENT
EDUCATIONAL PSYCHOLOGY (COUNSELLING)

Applications are invited for a tenure or tenure-track position in the Division of Educational Psychology (open rank). Ph.D. or equivalent is required. Candidates should have both scholarly publications and plans for future programmatic research. Applicants who have a background in some well-defined area of counselling psychology or counsellor education and have the ability to relate to school and agency personnel in consultation and in supervisory roles will be given preference. An ability to teach in more than one area in Educational Psychology is desirable Salary will be commensurate with qualifications and experience. The appointment begins July 1, 1991, subject to budgetary approval. The closing date for applications for this position has been extended to April 1, 1991.

Applications including a curriculum vitae and the names of three referees should be sent to:

Acting Dean G.B. Kymlicka
Faculty of Education
The University of Western Ontario
1137 Western Road
London, Ontario, Canada
N6G 1G7

In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of Western Ontario is an Equal Opportunity Employer.

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Ask. When you want to make your community a better place, but don't know where to start, ask your friends. Chances are, many of them are already Local Heroes, giving their time and money to causes that you can help too. Be a Local Hero.

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tise, teaching experience at the baccalaureate level, a philosophy compatible with adult learning, and a research/publication record. Ph.D. in nursing preferred; MScN considered. Candidates must have/be eligible for a current Manitoba nursing license. The selected candidate will have a unique opportunity to teach in a newly established program for registered nurses and registered psychiatric nurses, be involved in curriculum development and other exciting initiatives taking place on the Canadian scene. The opportunity to engage in research will be actively supported. Starting date July 1, 1991. Position open until filled. Salary range Asst. Prof. $32,900-$49,680, Assoc. Prof. $42,000-$63,420. Send application, C.V. (including transcripts of marks) and 3 letters of reference to Chairperson, Dept. of Nursing and Health Studies, Brandon University, Brandon, Manitoba, R7A 6A9; Tel: (204)727-7459; Fax: (204)726-4573. BU is an equal opportunity employer. Terms/conditions of employment governed by a Collective Agreement.

THE UNIVERSITY OF VICTORIA School of Nursing offers a post-basic baccalaureate program, both independently and in collaboration with selected colleges in British Columbia. The Bachelor of Science in Nursing program is available through both distance and on-campus formats. The School is also engaged in the development of a collaborative generic baccalaureate program and an interdisciplinary Master's program which will prepare graduates who will contribute to policy and practice in the fields of gerontology and child and family services. The School invites applications from nurses for the following position: Assistant/Associate Professor: a full-time tenure-track position. Minimal requirements are an earned doctorate or equivalent, preferably in Nursing, a strong clinical background and focus, and teaching experience in a university. Evidence of a developing research and publication program is also required. Collaborative and interdisciplinary expertise would be assets. We are particularly interested in candidates with backgrounds in child/family health. Applications should be received by February 28, 1991, accompanied by a curriculum vitae and the names of three referees, and should be directed to: The Director, School of Nursing, University of Victoria, Box 1700, Victoria, B.C. V8W 2Y2. The University of Victoria is committed to an employment equity program. Canadian immigration regulations presently require prior assessment of applications from citizens or permanent residents of Canada.

UNIVERSITY OF VICTORIA. Applications are invited for the position of Director, School of Nursing, University of Victoria, effective July 1, 1991. The School of Nursing presently offers a baccalaureate (BSN) program for Registered Nurses, both on the University of Victoria campus and by Distance Education. The School is also involved in the collaborative development of an innovative generic BSN curriculum with a Health Promotion focus to be offered initially at several university and community colleges in British Columbia. The School of Nursing is part of the Faculty of Human and Social Development and is participating in the development of a cross-disciplinary Master's program with the Schools of Social Work and Child and Youth Care. The first students will be admitted to that program for a September 1991 start date. Evidence of successful administrative experiences using a participative management approach is strongly preferred. Candidates should also have teaching experience in generic, post-RN and Master's programs, as well as the ability to support excellence in research, teaching and community leadership. In addition, candidates should demonstrate sensitivity to contemporary issues in clinical practice in the Nursing profession. A doctoral degree is required. Appointment level and salary will be commensurate with qualifications and experience. Applications with current curriculum vitae and a minimum of three references should be sent by April 1 to: James C. McDavid, Acting Dean, Faculty of Human and Social Development, University of Victoria, P.O. Box 1700, Victoria, B.C. V8W 2Y2. The University of Victoria subscribes to Federal Employment Equity guidelines for women, visible minorities, aboriginal persons, and disabled persons. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

OPTOMETRY

UNIVERSITY OF WATERLOO: Centre for Contact Lens Research. Applications are being accepted for full-time research optometrists at the Centre for Contact Lens Research, School of Optometry, University of Waterloo. Specific duties will include conducting clinical trials (patient examination), writing research protocols and reports, data analysis, clinical photography, poster and presentation preparation, and participation in other applied research projects. Applicants should have an O.D. degree or equivalent optometric qualification. Preference will be given to applicants who have a higher degree and/or experience in contact lens research. General inquiries and/or letters of application with a current resume should be submitted to Desmond Fonn, Director, Centre for Contact Lens Research, School of Optometry, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

PHARMACOLOGY & TOXICOLOGY

QUEEN'S UNIVERSITY. Department of Pharmacology and Toxicology. Applications are invited for a live-year term faculty position at the Assistant Professor level in the Department of Pharmacology and Toxicology, Faculty of Medicine. Candidates should have an M.D. or Ph.D. degree and a minimum of two years post-doctoral experience. Applicants in the area of molecular neuropharmacology/neurotoxicology or related fields are particularly encouraged to apply. While salary support can be provided, applicants should qualify and will be expected to apply for extramural personal support. The successful candidate must be able to develop an independent research program and will be expected to participate in teaching undergraduate and graduate students. Opportunities are available for the successful applicant to collaborate with other investigators in related areas within and outside the Department of Pharmacology and Toxicology. Queen's University is an employment equity employer and applications from female and male candidates are welcome. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and landed immigrants. Interested candidates should submit a complete curriculum vitae, an outline of research interests and the name, address and telephone number of three referees to: Dr. Khem Jhamandas, Professor and Head, Department of Pharmacology and Toxicology, Faculty of Medicine, Queen's University, Kingston, Ontario, K7L 3N6.

PHILOSOPHY

UNIVERSITY OF TORONTO. The Department of Philosophy, University of Toronto, invites applications for one- or two-year contractually limited term positions at the rank of Assistant Professor, to begin 1 July 1991. Subject to budgetary approval. Ph.D. and evidence of excellent teaching required. Areas of specialization open. Duties will include research and teaching in areas of specialization. Salary commensurate with qualifications. Applications, including a complete dossier, writing sample, and at least three letters of reference, should be sent to the Chair, Department of Philosophy, University of Toronto, Toronto, Ontario, M5S 1A1. Closing date for receipt of applications: 15 March 1991. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents (landed immigrants) of Canada. The University of Toronto encourages both women and men to apply for positions.

YORK UNIVERSITY, Faculty of Arts, Department of Philosophy. One or more tenure track positions at any level. Qualifications required: Ph.D. or equivalent in Philosophy, teaching experience and a strong record of publications. Specialization: One or more of history of ideas, 20th century analytic philosophy, existentialism, hermeneutics, epistemology, metaphysics, logic, philosophy of science or one of the sciences, moral, social and political philosophy, philosophy of religion, aesthetics. Duties may include graduate and undergraduate teaching. Appointment effective July 1, 1991 or 1992, pending University approval. Applications, including curriculum vitae and at least three letters from academic referees, should be sent to: Chair, Department of Philosophy, Faculty of Arts, York University, North York, Ontario M3J 1P3. Application deadline: February 28, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of employment equity, including affirmative action for women faculty.

WILFRID LAURIER UNIVERSITY, Department of Philosophy. Applications are invited for a tenure stream appointment at the rank of Assistant Professor. Candidates should be specialists in either Philosophy of Science or Theoretical and Applied Ethics. Candidates must be able to teach informal logic or business ethics. Applicants should have a Ph.D., an active research program, and some teaching experience. Wilfrid Laurier University welcomes applications from all qualified women and men. The University provides a smoke-free work environment. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents. Deadline for submissions is March 15, 1991. Applicants should arrange to have a curriculum vitae and three letters of reference sent to: Dr. R. Litke, Chair, Department of Philosophy, Wilfrid Laurier University, Waterloo, Ontario N2L 3C5.

ST. FRANCIS XAVIER UNIVERSITY. The Department of Philosophy, St. Francis Xavier University, invites applications for a two-year tenure-track position at the rank of Assistant Professor, to begin on 1 September 1991. Ph.D. completed or nearly completed. Areas of specialization open. A strong background in the history of philosophy is very desirable. Experience in teaching and research is essential. The candidate will be expected to teach a variety of undergraduate courses, including The Philosophy of Religion and Ethics. Applications, containing a complete dossier and at least three letters of reference, should be sent to the Chair, Department of Philosophy, St. Francis Xavier University, Antigonish, N.S. B2G 1C0 by 15 April 1991. Last year's applicants need only update their dossiers. In accordance with Canadian immigration requirements, this advertisement is addressed to Canadian citizens and permanent residents. The appointment is subject to final budgetary approval.

UNIVERSITY OF ALBERTA. The Department of Philosophy invites applications for an appointment with tenure at the senior Associate or Full Professor level commencing July 1, 1991. In addition to assuming some teaching responsibilities, the successful candidate will be expected to serve the Department as Chair for a period of at least 5 years. Applicants should possess a PhD or its equivalent and should have an active research program, extensive publications, a good teaching and supervision record and previous administrative experience. Field of specialization is open. The 1990-91 minimum for the full professor rank is $57,415, the maximum for the associate rank is $67,658. Applications, including c v and three letters of reference should be sent to Dr. Patricia Clements, Dean, Faculty of Arts, University of Alberta, Edmonton, Alberta, Canada, T6G 2E5, and will be accepted until March 31, 1991. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women. This position is subject to confirmation of funding. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

BROCK UNIVERSITY. The Department of Philosophy at Brock University invites applications for a one-year limited term appointment at the Assistant Professor level. The department particularly interested in expertise in the history of philosophy (medieval, 17th, 18th, 19th centuries). Candidates should have a Ph.D. in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is committed to a positive action policy aimed at reducing gender imbalance in faculty; qualified women candidates are especially encouraged to apply. Closing date for applications is March 30, 1991. Please send applications to the Department of Philosophy, Brock University, St. Catharines, Ontario, Canada, L2S 3A1. Smoking at Brock University is strictly controlled.

PHYSICAL EDUCATION

THE UNIVERSITY OF LETHBRIDGE, Faculty of Arts and Science, Department of Physical Education. 1. Title: Assistant Professor, probationary tenure-track position. 2. Qualifications: The applicant should have a Ph.D. in Physical Education or a related field and should have demonstrated potential as a university teacher and researcher. Although some latitude exists in regard to the specific teaching assignment of the successful candidate, qualifications in one or more of the following areas would be an asset: culture and physical activity, recreation theory, aquatics, gymnastics, dance. In accordance with Canadian immigrahon regulations, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University reaspires to hire individuals who have demonstrated potential for excellence in teeching, research and scholaship. Women and men are encouraged to apply for this position. 3. Responsibilities: The duhes will include research and undergraduate teaching in physical education theory, sport and recreation theory, and activity courses. 4. Salary (1990-91) Assistant Professor: $35,048 minimum - 5. Applications: applications, including a current curriculum vitae, and the names of three referees should be sent to: Dr. G. Bowie, Chair, Department of Physical Education, The University of Lethbridge, 4401 University Drive, Lethbridge, Alberta, T1K 3M4. 6. Effective Date: 1991 07 01. 7. Closing Date: 1991 03 15.

UNIVERSITY OF ALBERTA. The Department of Physical Education and Sport Studies, University of Alberta, Edmonton, Alberta, requires an individual to teach a course in Athletic Activity in a Film Medium – July 2nd to July 19th, 1991. Candidates should hold a Ph.D. degree in Physical Education and have experience in teaching in the socio-cultural area of physical education with a focus on sport and athletic activity in motion picture films. Rank: Associate Professor. Salary $2,956.00. Please send applications by March 15, 1991 to: Dr. H.A. Quinney, Chair, Department of Physical Education and Sport Studies, University of Alberta, Edmonton, Alberta T6G 2H9. The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents.

PHYSICAL THERAPY

UNIVERSITY OF SASKATCHEWAN. Director of School of Physical Therapy. Applications are invited for a tenure track appointment effective July 1, 1991. The School is located on campus at the University of Saskatchewan, and is established within the College of Medicine, with the Director reporting directly to the Dean. Currently, the School provides a four year program (1 pre-professional year and 3 professional years) leading to the degree of Bachelor of Science in Physical Therapy. The annual intake of students is 30, with a student body of approximately 100. The faculty includes seven full-time and a number of part-time appointments. The Director is expected to provide academic and professional leadership within the School, be involved in teaching programs, and participate in the development of curricula and research, as well as sustaining and developing a productive relationship with the professional community in the province. Applicants should possess a degree in physical therapy, and an appropriate post graduate qualification. The applicant's background should include clinical experience in physical therapy, teaching in a university physical therapy program, research and administrative experience, and strong interpersonal and communicative skills. Rank and salary will be commensurate with qualifications and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Saskatchewan is committed to the principle of employment equity. Qualified candidates should send a letter stating teaching, clinical and research interests, a curriculum vitae, copies of recent publications, and the names of three referees to: Dr. I.M. McDonald, Dean, College of Medicine, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

PHYSICS

UNIVERSITY OF TORONTO, ERINDALE COLLEGE, Physics. Applications are invited for an appointment at the level of senior tutor in physics starting July 1, 1991. The position is initially for five years but may be renewed subject to satisfactory performance and budget. The primary duties are teaching one to two undergraduate courses, supervising laboratories and tutorial sessions for first year physics courses, and developing new laboratory experiments competence in teaching is essential. We are primarily interested in a Ph.D. with an experimental physics background and some teaching experience. The Erindale campus of the University of Toronto is located in Mississauga, 36 km from the main campus, and the physics group at Erindale operates as an integral part of the Department of Physics, University of Toronto but the duties of the successful candidate will be mainly on the Erindale Campus. The salary will depend on qualifications and experience, the minimum salary for senior tutors (July 1, 1990) was $29,300. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Toronto encourages applications from both women and men. Applications, including c.v. and three letters of reference should be addressed to R.M. Farquhar, Department of Physics, Erindale College, 3359 Mississauga Road North, Mississauga, Ontario, L5L 1C6. Deadline for receipt of applications is March 15, 1991.

UNIVERSITY SECRETARY/REGISTRAR

The University of Victoria invites applications for the position of University Secretary/Registrar.

The University offers undergraduate, graduate and professional programs in the Faculties of Arts and Science, Education, Engineering, Fine Arts, Graduate Studies, Human and Social Development and Law. UVic has an enrollment of nearly 14,000, 1300 of whom are graduate students. There are 563 continuing full-time faculty members.

The University Secretary/Registrar reports to the President, serves as Secretary to Senate, Faculties and Convocation, and performs duties that the Board or Senate may require.

The successful candidate will execute the duties prescribed for the Registrar in the University Act. This senior position conducts University elections, produces the Calendar, sits on such committees as Ceremonies, Agenda and Procedures, Academic Standards and Appeals, functions as a University Signing Officer, and advises on policy, procedure and academic regulations.

Candidates must have a university degree and at least 5 years of related experience.

Please direct a curriculum vitae and the names of three referees to:

Office of the President
University of Victoria
P.O. Box 1700
Victoria, B.C. V8W 2Y2

Applications will be accepted until **March 31, 1991.**

The University of Victoria is committed to an employment equity program. Women are particularly encouraged to apply.

UVic
UNIVERSITY OF VICTORIA

Laurentian University / **Université Laurentienne**

APPLICATIONS ARE SOUGHT FROM QUALIFIED PERSONS FOR THE FOLLOWING FACULTY POSITIONS WHICH BEGIN JULY 1, 1991. APPLICATIONS SHOULD BE ADDRESSED TO DR. M. DEWSON, VICE-PRESIDENT, ACADEMIC, (FACULTY AND SERVICES), LAURENTIAN UNIVERSITY, RAMSEY LAKE ROAD, SUDBURY, ONTARIO P3E 2C6

LES PERSONNES QUALIFIÉES SONT INVITÉES À POSTULER LES POSTES DE PROFESSEUR(E) ÉNUMÉRÉS CI-DESSOUS. CES POSTES DÉBUTERONT LE 1 JUILLET 1991. PRIÈRE D'ADRESSER SA CANDIDATURE À M. M. DEWSON, VICE-RECTEUR À L'ENSEIGNEMENT (CORPS PROFESSORAL ET SERVICES), UNIVERSITÉ LAURENTIENNE, CHEMIN DU LAC RAMSEY, SUDBURY (ONTARIO) P3E 2C6

ENGLISH LANGUAGE POSITIONS

• **Commerce** – Applications for one tenure track and two sessional positions in eny specialties related to administration and management. The tenure track position will involve significant contributions to the M.B.A. program

• **Nursing** – One tenure track position available. Any fields of specialties. Doctoral degree or Master's degree in Nursing.

• **Sociology and Anthropology** – Application for a sessional position. Applicants should have a Ph.D., teaching, research experience and publications in the areas of the family, theory, and socialisation.

FRENCH LANGUAGE POSITIONS

• **Français** – Linguistique – Poste probatoire (menant à la permanence) – La personne choisie devra être titulaire d'un doctorat en linguistique (ou un titre équivalent), et avoir une solide expérience appropriée et un dossier de publications dans le spécialisation.

• **Français** – Langue seconde – Poste probatoire – La personne choisie devra être titulaire d'un doctorat en didactique des langues (ou en linguistique) ou, à défaut, d'une maitrise appuyée d'une solide expérience appropriée.

• **Français** – Langue maternelle – Poste probatoire – Le personne choisie devra être titulaire d'un doctorat en didactique des langues (ou un titre équivalent) et avoir une solide expenence appropriée et un dossier de publications dans la spécialisation.

• **Commerce** – Trois postes menant à la permanence. Nous étudierons les candidatures de tout domaine de spécialisation en administration et comptabilité.

• **Éducation** – L'Université Laurentienne sollicite des candidatures pour le poste de directeur-trice de l'École des sciences de l'éducation. Le directeur-trice est l'administrateur-trice en chef de l'École et en est le porte-parole. Il/elle devra assumer, en plus, une tâche d'enseignement et de recherche. La personne recherchee devra être compétente en français et posséder – un brevet d'enseignement, un doctorat en éducation ou l'équivalent et une expérience administrative dans un milieu universitaire ou dans une situation comparable.

• **Sciences infirmières** – Plusieurs postes menant à la permanence dans tous les domaines de spécialisations. Les candidat(e)s doivent détenir un doctorat ou une maîtrise en sciences infirmières.

• **Service social** – Poste menant à la permenence. Nous cherchons des candidat-e-s pour un poste au niveaux de la maîtnse en service social. Il laut détenir un doctorat en service social.

• **Droit et justice – Sociologie et criminologie** – Poste menant à la permanence. Le/la candidat(e) tentera en fonction le 1 juillet 1992. Il faut posséder au moins un baccalauréat en droit et un doctorat en sociologie ou en criminologie. A défaut des titres requis, l'Université pourrait être disposée à aider la personne choisie à les obtenir.

IN CONFORMANCE WITH THE REQUIREMENT OF IMMIGRATION CANADA PRIORITY WILL BE GIVEN TO CANADIAN CITIZENS AND PERMANENT RESIDENTS. BILINGUAL CANDIDATES PREFERRED.

CONFORMEMENT AUX EXIGENCES PRESCRITES EN MATIÈRE D'IMMIGRATION AU CANADA, LA PRIORITÉ SERA ACCORDÉE AUX CITOYENS CANADIENS ET AUX RÉSIDENTS PERMANENTS. CANDIDATES BILINGUES DE PRÉFÉRENCE.

LAURENTIAN UNIVERSITY HAS AN EMPLOYMENT EQUITY POLICY. THIS ADVERTISEMENT IS DIRECTED EQUALLY TO WOMEN AND MEN.

L'UNIVERSITÉ LAURENTIENNE APPLIQUE UNE POLITIQUE D'ÉQUITÉ DANS L'EMPLOI. CE POSTE EST OFFERT ÉGALEMENT AUX FEMMES ET AUX HOMMES.

YORK UNIVERSITY. Faculty Position in Experimental Particle Physics. Applications are invited for a tenure track appointment as assistant or associate professor in the Department of Physics and Astronomy at York University. Applicants should have a PhD in physics, and postdoctoral experience with experimentation at high energy colliding beams. The successful candidate will be expected to pursue an active international career in experimental high energy particle physics, and to teach and supervise undergraduate and graduate students. York experimenters are currently helping construct the ZEUS ep collider experiment to search for quark and electron substructure at DESY in Hamburg, and are helping design SDC, to search for the Higgs boson at the new energy frontier provided by the 40 TeV Superconducting Super Collider in Texas. Applications should be sent to Professor Roman Koniuk, Appointments Committee Chair, York University, 4700 Keele Street, North York (Toronto), Ontario M3J 1P3. Deadline 91/3/31 (Tel: 416-736-2100 Ext. 66480). In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. York University has a policy of employment equity, including affirmative action for women faculty. This position is subject to final budgetary approval.

YORK UNIVERSITY, TORONTO, CANADA. Faculty Positions, Space Physics. Applications are invited for two tenure track appointments in the Faculty of Pure and Applied Science at York University. The successful candidates will be expected to engage in research in Space Physics. The Faculty is prominent in the study of Solar Terrestrial Physics. This includes the conceptual design, operations and scientific data analysis for the Wind Imaging Interferometer (WINDII) to be launched on NASA's Upper Atmosphere Research Satellite in 1991, as well as participation in other international space missions. The Faculty is also involved in development of space Very Long Baseline Interferometry (VLBI) and is participating in the Soviet RadioAstron mission, scheduled for launch in 1994, whose astrophysical objectives include the production of 20-100 microarc second resolution images of quasars, black holes, pulsars and other extra-galactic radio sources. The Faculty is associated with the Institute for Space and Terrestrial Sciences, and the Canadian Network for Space Research. The successful candidate is expected to teach within the Space and Communication Sciences program within the Faculty of Pure and Applied Science, as well as teach at the graduate level and supervise graduate students. One or both of these appointments may in whole, or in cross-appointment, reside in a proposed new Division of Applied Science. Applications should be sent to arrive by March 31, 1991, to Professor R. Koniuk, Physics Appointments Committee Chair, Physics Dept., York University, 4700 Keele St., North York, Ontario, Canada M3J 1P3 (Tel: 416-736-2100 Ext. 66480). In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents of Canada. York University is implementing a policy of employment equity, including affirmative action for women faculty. The position is subject to final budgetary approval.

QUEEN'S UNIVERSITY AT KINGSTON, CANADA. Department of Physics. Applications are invited for a two-year term position as Assistant Professor in the Department of Physics. The suggested starting date is 1 July, 1991. Research interests of the Department include astronomy and astrophysics, condensed matter and low temperature physics, engineering and applied physics, neutrino astrophysics and subatomic physics. The successful candidate should be committed to excellance in teaching and research. In accordance with Canadian immigration requirements this advertisement is directed to Canadian citizens and permanent residents. Queen's University has an employment equity programme and encourages applications from all qualified candidates, including women, aboriginal peoples, people with disabities, and visible minorities. Queen's University is willing to help the spouse of an appointee find suitable employment. A curriculum vitae and the names of three referees should be sent, by April 15, 1991, to: Dr. D.R. Taylor, Department of Physics, Queen's University, Kingston, Ontario, Canada K7L 3N6.

UNIVERSITY OF WATERLOO, Physics. Postdoctoral Fellowships at University of Waterloo. The Department of Physics is offering several postdoctoral fellowships for research work in the areas of experimental and theoretical solid state physics, high-temperature superconductivity, particle physics and relativity, astrophysics, biophysics, atomic and molecular physics, surface physics and energy conversion and storage. The fellowships are for a period of 1 year and are renewable for a second year by mutual agreement. Some teaching duties may be arranged. A brochure outlining current research programs will be sent on request. Applicants should send a resume and names of 3 references to Professor A.D.S. Nagi, Department of Physics, University of Waterloo, Waterloo, Ontario, Canada N2L 3G1. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

YORK UNIVERSITY – TORONTO. Faculty Position in Physics. Applications are invited for a tenure track appointment at the Assistant Professor level, although serious consideration will be given to appointing an exceptional candidate at a higher level. The successful candidate will be expected to engage in pure or applied Experimental Laser oriented research in optical, stored-in-molecules, or condensed matter physics. His/her research interests could be in areas such as: nonlinear optics, atoms and molecules in strong radiation fields, laser cooling of atoms, and ultra-fast phenomena in the interaction of matter and electromagnetic radiation. The applicant must also be able to teach at both the undergraduate and graduate levels as well as supervise graduate students. Applications should be sent to arrive by 28th February 1991, to: Professor R. Koniuk, Appointments Committee Chairman, Physics Dept., York University, 4700 Keele St., Toronto, Ontario, Canada M3J 1P3. (Tel: 416-736-2100 Ext. 66480). In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. York University is implementing a policy of employment equity, including affirmative action for women faculty. This position is subject to final budgetary approval.

PHYSIOLOGY

McGILL UNIVERSITY. Applications are invited for a position of Research Assistant in the Department of Physiology. Qualifications required: i) Ph.D., ii) postdoctoral experience, iii) ability to carry out research projects with minimum supervision; iv) ability to perform experiments on anesthetized rats or cats as well as on in vitro systems; v) experience in electrophysiological recording from single neuron and neuron population, in experimental and simulation studies of input-output relations of neural networks, in interpretation of electron microscopic data, in radioimmunoassay, in ligand binding techniques using flow cytometry in techniques of cross-innervation and re-innervation, all in autonomic ganglia. Duties: To be responsible for carrying out with minimal supervision projects related to an ongoing research program on the role of peptides at synapses using the sympathetic ganglion as a model. Salary: This grant-funded appointment is effective immediately and will be for 3 years. Salary range $20,000 per annum. Send c.v., 3 letters of reference and reprints of publications. The letters and the publications must attest to competence and productivity in the use of the research skills listed above. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Apply to: Dr. C. Polosa, Department of Physiology, McGill University, 3655 Drummond Street, Montreal, Quebec, Canada H3G 1Y6. Closing date: March 15, 1991.

PLANNING

UNIVERSITY OF WATERLOO. School of Urban and Regional Planning. We invite applications for a tenure track position at the Assistant or Associate Professor level. Applicants should have a Ph.D. in planning or a related field; or, exceptionally, a combination of training and experience that is accepted as equivalent. We are seeking an established scholar or practitioner with a major commitment to research and publication. The school is particularly interested in applicants with a strong research and teaching interest in land use planning, design of built form, community development or planning administration and implementation. We especially welcome applicants who can contribute substantially to our master's and doctoral programs, as well as to our two undergraduate streams (regular and co-operative). The successful candidate will be expected to participate actively in the collegial life of the School and Faculty. The School is part of the Faculty of Environmental Studies which includes a School of Architecture, a Department of Geography, and a Department of Environment and Resource Studies. Applications should be sent to: Dr. L. R. G. Martin, Director, School of Urban and Regional Planning, University of Waterloo, Waterloo, Ontario N2l 3G1 and should be mailed to arrive no later than February 28, 1991. Applicants should arrange for three referees to submit letters of support directly to Waterloo by the same date. The appointment is effective July 1, 1991, or as soon as possible thereafter, in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Waterloo encourages applications from qualified women and men, members of visible minorities, native peoples, and persons with disabilities.

POLITICAL SCIENCE

UNIVERSITÉ LAURENTIENNE. Science Politique. Sous réserve d'autorisation budgétaire, nous sollicitons des candidatures à un poste de professeur(e) pour une durée d'un an. La personne choisie entrera en fonction en juillet 1991 et donnera des cours en français sur le Gouvernement et la politique du Canada et l'Introduction à la science politique. Les candidat(e)s devraient détenir un doctorat ou être sur le point de l'obtenir. L'Université Laurentienne applique une politique d'équité en matière d'emploi. Les femmes et les hommes sont également invités à poser leur candidatures. Conformément aux exigences de l'Immigration au Canada, la présente annonce s'adresse aux citoyens canadiens et aux personnes domiciliées en permanence au Canada. Les candidatures, y compris un curriculum vitae et les noms de trois répondants, doivent parvenir à Madame Charlotte Neff, Doyenne, Faculté des sciences sociales, Université Laurentienne, Sudbury (Ontario), P3E 2C6.

LAURENTIAN UNIVERSITY. Political Science. Applications are invited for a tenure-track appointment, subject to budgetary approval, in July 1991 to teach courses in Political Theory and one other

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UQAM *Le savoir universitaire, une valeur sûre!*

Professeur-e-s régulier-ère-s

Département des communications

Communications internationales

Sommaire de la fonction

- Enseignement aux trois cycles d'études
- Direction de thèses de doctorat et de mémoires de maîtrise dans le domaine des communications internationales
- Recherche
- Service à la communauté

Qualifications requises

- Doctorat en communication ou dans une discipline connexe
- Recherche et publications scientifiques dans le domaine, durent les cinq dernières années
- Expérience dans le domaine du développement, un atout

Nouvelles technologies d'information et de communication

Sommaire de la fonction

- Enseignement aux trois cycles d'études en communication dans la section des nouvelles technologies d'information et de communication (médiatiques, hypermédias, médias interactifs)
- Recherche
- Service à la communauté

Qualifications requises

- Doctorat en communication ou dans une discipline connexe ou deux maîtrises dans des domaines pertinents
- Connaissance des principaux logiciels de micro-informatique

Communications (méthodologie)

Sommaire de la fonction

- Enseignement et encadrement aux trois cycles d'études dans le domaine de la formation générale en communication (plus particulièrement en méthodologie)
- Recherche
- Service à la communauté

Qualifications requises

- Doctorat en communication ou dans une discipline connexe
- Expérience de recherche et d'enseignement dans le domaine

Production multimédias

Sommaire de la fonction

- Enseignement et encadrement aux trois cycles d'études en communication, en production multimédias et éventuellement en audio-visuel
- Recherche
- Service à la communauté

Qualifications requises

- Compétence polyvalente en production média et contribution probante reconnue par le milieu notamment :
  - dans au moins l'un des médias suivants : vidéo, T.V., cinéma, son
  - dans la production utilisant les techniques informatiques de l'image, du son et du texte
- M.A. dans le domaine ou dans un domaine connexe et quatre ans d'expérience pertinente ou un diplôme de 1e cycle dans le domaine ou dans un domaine connexe et cinq ans d'expérience pertinente ou une longue expérience dans le domaine et une contribution très importante reconnue par le milieu

L'UQAM souscrit à un programme d'accès à l'égalité des femmes en emploi. Conformément aux exigences relatives à l'immigration au Canada, ces postes sont offerts aux citoyen-ne-s canadien-ne-s et aux résident-a-s permanent-e-s.

Date d'entrée en fonction : le 1er juin 1991

Traitement : selon la convention collective SPUQ-UQAM

Les personnes intéressées sont priées de faire parvenir un curriculum vitae en français, daté et signé, avant le 28 février 1991 à **M. Enrico Carontini, directeur, département des communications, Université du Québec à Montréal, C.P. 8888, succursale A, Montréal (Québec) H3C 3P8.**

Université du Québec à Montréal

field (ideally Canadian or Comparative Politics). Applicants should have a completed (or almost completed) Ph.D. and a commitment to effective teaching and scholarly research. Laurentian University has an Employment Equity Policy. This advertisement is directed equally to women and men. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including a curriculum vitae and names of three referees, should be sent to Dr. Charlotte Neff, Dean of Social Science, Laurentian University, Sudbury, Ontario, P3E 2C6.

LAURENTIAN UNIVERSITY. Political Science. Applications are invited, subject to budgetary approval, for a one-year sessional appointment in July 1991 to teach courses in Canadian Government and Politics. Applicants should have a completed (or almost completed) Ph.D. Laurentian University has an Employment Equity Policy. This advertisement is directed equally to women and men. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including a curriculum vitae and names of three referees, should be sent to Dr. Charlotte Neff, Dean of Social Science, Laurentian University, Sudbury, Ontario P3E 2C6.

McGILL UNIVERSITY. Department of Political Science. McGill University invites applications for one or more sessional lecturer positions (full-time or partial) for the 1991-92 academic year. The position(s) are subject to budgetary approval. Possible fields include Canadian Politics and International Relations. Candidates should have a Ph.D. in Political Science. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications should be submitted no later than March 30, 1991. Applications, including a curriculum vitae, university transcripts and three letters of reference, should be sent to: Professor Jerome H. Black, Chair, Department of Political Science, McGill University, 855 Sherbrooke St. W., Montreal, Quebec, H3A 2T7.

POLITICAL STUDIES

UNIVERSITY OF MANITOBA. Applications are invited for a tenure track appointment at the Assistant Professor rank in the field of Canadian Politics with an emphasis on Public Policy/Administration. Preference will be given to those possessing a Ph.D. or equivalent with a good teaching record and refereed publications. Salary will be commensurate with qualifications and experience. The current floor for Assistant Professor is $31,639. The appointment is also subject to final budget authorization. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke-free work environment. Priority consideration will be given to Canadian citizens and permanent residents. Applications, including a curriculum vitae and three letters of reference, should be sent by February 28, 1991 to Professor K.M. Reshaur, Head, Department of Political Studies, University of Manitoba, Winnipeg, Manitoba, R3T 2N2.

PRINTMAKING

CONCORDIA UNIVERSITY, MONTREAL, QUEBEC. Printmaking (Lithography & Serigraphy). Assistant Professor. Salary commensurate with qualifications and experience. Tenure track appointment commencing September 1st 1991. MFA or equivalent. Professional experience at the university level preferred. Selected candidate required to teach introductory and advanced level courses in both lithography and serigraphy. Knowledge of French, and administrative experience are assets. Applicants should include a detailed curriculum vitae, slides of recent work, and three letters of reference which should be sent to Associate Professor Dennis Jones, Chair, Department of Printmaking, Concordia University, 1455 de Maisonneuve Blvd., West, Montreal, Quebec, H3G 1M8. Application deadline, March 1, 1991. Both qualified men and women are encouraged to apply. We are an equal opportunity employer. Preference will be given to Canadians, but applications from others will be welcomed.

PSYCHOLOGY

LAURENTIAN UNIVERSITY. Department of Psychology. Applications are invited for a tenure-track position beginning July 1, 1991, in the area of clinical or applied psychology subject to budgetary approval. Applicants should have a Ph.D. and be eligible for Registration in the Province of Ontario. Applicants should also have a record of successful research and be capable of supervising doctoral theses and of teaching at the graduate and undergraduate levels. Salary and position will be commensurate with the candidate's qualifications. Bilingualism (anglais/français) an asset. Laurentian University has an employment equity policy. Applications from qualified women and men are invited. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including a curriculum vitae and names of three referees, should be sent to Dr. Charlotte Neff, Acting Dean of Social Sciences, Laurentian University, Sudbury, Ontario P3E 2C6.

MEMORIAL UNIVERSITY OF NEWFOUNDLAND, SIR WILFRED GRENFELL COLLEGE. Psychology. Sir Wilfred Grenfell College teaches the first two years of Memorial's Arts and Science curriculum and offers a Bachelor of Fine Arts programme. The Psychology Department at the College is responsible for teaching introductory Psychology, second-year service courses and second-year Psychology majors' courses. We are seeking a person to fill a sabbatical replacement position beginning September 1, 1991 (subject to budgetary approval) in a small (six members) congenial department. Our emphasis is on teaching but department members are engaged in research. Corner Brook, on the west coast of Newfoundland, is a city of 30,000 people with excellent recreational and cultural facilities. A Ph.D. is preferred but all candidates will be considered. Rank and salary dependent on qualifications and experience. Curriculum vitae and names of three referees to: Professor E.J.F. Hodgett, Acting Principal, Sir Wilfred Grenfell College, University Drive, Corner Brook, NF, A2H 6P9. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada.

ST. THOMAS MORE COLLEGE, UNIVERSITY OF SASKATCHEWAN. Tenure-stream position in either Developmental Psychology with cognate interests in cognitive psychology or Cognitive Psychology with a developmental focus. The Psychology Department is receiving applications for a tenure-stream appointment (subject to budgetary approval) at the Assistant Professor level to begin July 1, 1991. Both of the areas identified above are open with respect to area of specialization. Candidates should have a Ph.D. (or be close to completion), should be committed to teaching undergraduate courses in his or her specialty area (and possibly one graduate course), should be prepared to develop a sustained research program, should supervise student research at both the graduate and undergraduate levels and should participate collegially in department activities. Send a curriculum vitae, academic transcripts, a statement of research plans, and three letters of reference by March 15, 1991 to Gerald Farthing, Ph.D., Head, Psychology Department, St. Thomas More College, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W6. St. Thomas More College is a Catholic college academically integrated with the University of Saskatchewan, and maintains strong links with the graduate Psychology programs of the University. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications from women candidates are particularly welcome.

UNIVERSITY OF PRINCE EDWARD ISLAND. Psychology. Subject to budgetary approval, applications are invited for a tenure-stream position, at the rank of Assistant Professor. Applicants should have a Ph.D. or be close to completion. Applications are invited from individuals with expertise in one or more of the following areas of psychology: humanistic, existential, cognitive, perceptual, physiological, learning, and research methods. We are seeking applicants with a demonstrated commitment to excellence in student-centered undergraduate teaching. While the university does not have an affirmative action programme, qualified women candidates are especially urged to apply. The successful candidate will teach 6 semester-long undergraduate courses annually. Honours thesis supervision is required. Salary floor of the assistant professor level for 1990-91 was $36,534. Figures should be slightly higher for 1991-92. Send letter of application, curriculum vitae, copies of recent publications, and three letters of reference to: Dr. Philip Smith, Chair, Department of Psychology, University of Prince Edward Island, Charlottetown, P.E.I. C1A 4P3. The effective date of appointment is July 1, 1991. The closing date for receipt of applications and supporting material is March 15, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications will be accepted until the position is filled.

BISHOP'S UNIVERSITY. Psychology. Applications are invited for a one-year temporary sabbatical replacement position at the Assistant Professor or Lecturer level. The position commences July 1, 1991. A Ph.D. and teaching experience at the university level are preferred. The candidate will teach three undergraduate courses per semester. Courses required are introductory psychology, principles of psychological testing and psychological research. The salary for an Assistant Professor starts at $36,401. Send application with curriculum vitae to Dr. A.F. de Man, Associate Dean of Social Sciences, Bishop's University, Lennoxville, QC J1M 1Z7. Ask three referees to write directly to Dr. de Man. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens or permanent residents. Applications will be accepted until the position is filled.

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND. Lectureship / Senior Lectureship in Behavioural Science, Department of Psychiatry & Behavioural Science, School of Medicine (Vacancy UAC-16). Candidates should have a PhD in psychology. A Diploma of Clinical Psychology or equivalent is also desirable. The successful applicant will be a specialist in the areas of child health psychology and lifespan development. Preference will be given to applicants with clinical and research experience in the field of child health psychology, and with demonstrated ability in communication and interpersonal skills with children and their families. The candidate should have had experience in teaching lifespan development in a university setting, preferably to medical students and a sound record of relevant research. The successful applicant will be involved in teaching in both the undergraduate medical curriculum and in graduate papers offered by the department. He or she will also be expected to undertake supervision of PhD students and undertake a substantial programme of research in the child health psychology area. It is expected that some clinical practice will be undertaken in hospital pediatric and/or primary health care settings. Commencing salary will be established within the range $NZ37,440 – $49,088 per annum (Lecturer), or $NZ52,000 – $60,944 per annum (Senior Lecturer). Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, to whom applications should be forwarded by 8 March 1991. Please quote vacancy number UAC-16 in all correspondence. The University of Auckland – An Equal Employment Opportunity Employer.

UNIVERSITY OF SASKATCHEWAN. Department of Psychology. Applied Social Psychology: A two-year term position in applied social psychology will be open in the Department of Psychology, University of Saskatchewan, starting July 1, 1991. The appointment will be made at the Assistant Professor level (1990/91 salary range is $34,380 – $41,118). We are looking for candidates trained in applied social psychology or experimental social psychology with applied training and/or experience. Candidates knowledgeable in one or more of the following areas are especially encouraged to apply: research design and methodology, program evaluation, policy research, small group processes, training and consulting, and industrial/organizational psychology. In accordance with Canadian immigration requirements, this advertisement is directed toward Canadian citizens and permanent residents. The University of Saskatchewan is committed to the principles of employment equity. Applicants should forward curriculum vitae, and have at least three referees submit letters of reference to: E. Arthur Clark, Head, Department of Psychology, University of Saskatchewan, Saskatoon, Saskatchewan, S7N 0W0.

UNIVERSITY OF WINDSOR. Clinical Psychologist. The Department of Psychology at the University of Windsor invites applications for a tenure track position available in its APA and CPA-approved Clinical Psychology program beginning July 1, 1991. The successful candidate will have a Ph.D. in Clinical

UNIVERSITY OF NORTHERN BRITISH COLUMBIA

The University of Northern British Columbia is Canada's newest university and the fourth publicly funded in the province. It has a mandate to serve the northern two-thirds of British Columbia with a main campus in Prince George (pop. 70,000). The University will have a range of Arts, Science and Professional programs specifically targeted to meet the needs of northern B.C. Graduate programs will be offered and research will be conducted in a wide range of areas with emphasis on subjects of relevance to the north. International contacts will be developed in two primary areas, the circumpolar north and the Pacific Rim.

Applications and nominations are invited for two key positions. Compensation for each position will be competitive and fully reflect qualifications and experience.

Vice President Academic

The Vice President Academic will direct and co-ordinate the planning, budgeting and resource allocation of all academic programs and services. Reporting to this office will be the Deans of Faculties, the Dean of Graduate Studies & Research, the Registrar, the Director of Student Services and the Director of Regional Operations. The primary responsibilities include the establishment and maintenance of *high* academic standards, provision of leadership in academic planning, evaluation of academic programs and supervision of faculty recruitment. The Vice President will be expected to quickly establish UNBC as a university with an excellent reputation for instruction and research.

Candidates should have a recognized reputation as both a teacher and a researcher, coupled with previous university administrative experience at a senior level. Demonstrated abilities in academic innovation, program development, academic and budgetary planning are required. Sensitivity to the needs of a university with a broad regional mandate and a northern mission is mandatory. The appointment will take effect July 1st, 1991 for a five year (renewable) term.

Vice President Administration

The Vice President Administration will be responsible for finance and accounting, human resources, security, building and land maintenance, campus development, residence and conference services as well as ancillary services such as food, printing, audio-visual and bookstore. The incumbent will develop and maintain high standards in these areas and provide leadership in all administrative matters.

Candidates should have extensive and appropriate qualifications in financial planning and management as well as strong leadership and administrative skills, preferably gained in a university environment. The ability to work and interact effectively with faculty, students and staff as well as governments and external agencies, is vital. The appointment will take effect July 1st, 1991.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University is committed to the principle of employment equity.

Applications (curriculum vitae and the names of at least three references) will be received until the positions are filled. Priority will be given to applications postmarked on or before March 31st, 1991. Please address responses to:

UNBC

Geoffrey R. Weller
President
University of Northern British Columbia
Box 1950, Station A
Prince George, B.C. V2L 5E3

Psychology, a strong commitment to research, be eligible for Registration in Ontario, and be qualified to teach and supervise psychotherapy. Applications will be accepted until the position is filled. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University is committed to equity in employment, female candidates are especially encouraged to apply. It is the intention of the University to fill its vacancies with assistant professors whenever possible. Each applicant should send a curriculum vitae and the names of three referees to: Dr. Robert Orr, Head, Department of Psychology, University of Windsor, Windsor, Ontario, N9B 3P4 FAX (519) 973-7050

UNIVERSITY OF WINNIPEG. The Psychology Department of the University of Winnipeg invites applications for one and possibly two tenure-track appointments at the Assistant or Associate Professor levels. The Ph.D degree and a record of published research in required. Area of specialization is not so important as quality of research program although the person hired will be expected to teach at least one course in methodology at the undergraduate level. Some teaching experience would be an asset. Subject to budgetary approval, appointments are planned for August 1, 1991 or thereabouts. Address applications in the form of a vita, letters of reference, and copies of representative work, to: R. Norton, Chair, Department of Psychology, University of Winnipeg, 515 Portage Avenue, Winnipeg, Manitoba, Canada, R3B 2E9

RELIGIOUS STUDIES

THE UNIVERSITY OF SASKATCHEWAN, Department of Religious Studies invites applications for a possible sabbatical replacement in the area of Asian Religions for the academic year 1991-92. Preference will be given to candidates with the Ph.D. degree or nearing the completion of the PhD degree. Incumbents will be required to teach the introductory class on World Religions and some upper level classes in Asian Religions including Buddhism, Confucianism, and Taoism. The ideal candidate for the position will be a generalist with competence in Chinese Religions. The University of Saskatchewan is committed to the principles of employment equity and welcomes applications from qualified candidates including aboriginal people, disabled people, visible minorities, and women. In accordance with the Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Send applications, c.v.'s, dossiers, etc. to Brij K. Sinha, Head, Department of Religious Studies, University of Saskatchewan, Saskatoon, Saskatchewan, Canada, S7N 0W0, by March 15th, 1991.

UNIVERSITY OF PRINCE EDWARD ISLAND, Department of Religious Studies. 1. Position: Subject to budgetary approval, applications are invited for a three-year contract, convertible to tenure stream, at the rank of Assistant Professor. 2. Qualifications: Applicants should have a doctorate or be close to completion. Some teaching experience and demonstrable potential for research are highly desirable. 3. Duties: Successful applicant will teach undergraduate courses on world religions and expand the Department's offerings in this area of its program. Secondary competence in gender issues, spirituality, religion and ethics, or related aspects of Christian thought would be an asset. 4. Salary: Commensurate with rank and experience. 5. Applications: Letter of application, together with curriculum vitae and three letters of reference, should be sent to: Dr. Philip G. Davis, Chair, Department of Religious Studies, University of Prince Edward Island, Charlottetown, P.E.I., C1A 4P3. For more information, telephone: 902-566-0505. 6. Appointment: July 1, 1991. 7. Closing date: March 31, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. While the University of Prince Edward Island does not have an affirmative action policy, qualified women candidates are urged to apply.

McGILL UNIVERSITY. The Faculty of Religious Studies, McGill University, invites applications for a tenure track appointment in Theology, with a focus on feminist theology, historical theology, and theology and literature. Duties will include teaching in both the theological and the religious studies programs. This appointment is at the Assistant Professor level and will begin September 1, 1991.

Candidates must hold the Ph.D. and demonstrate a strong research potential. Salary will be commensurate with qualifications and experience (minimum salary for rank is $38,740). In accordance with Canadian Immigration regulations, this advertisement is directed to Canadian citizens and permanent residents. Closing date for receipt of applications is March 15, 1991. Applications, including a complete dossier and at least three letters of reference received directly from the referees, should be forwarded to Dean Donna Runnalls, Faculty of Religious Studies, McGill University, 3520 University St., Montreal P.Q., H3A 2A7

RUSSIAN

UNIVERSITY OF NEW BRUNSWICK. Apolications are invited for a probationary (tenure-track) position in Russian language and literature. The position is expected to commence July 1, 1991. The appointment is subject to budgetary approval and will be at the Assistant Professor level. A completed Ph.D., native or near-native fluency, and demonstrated research potential are required. Previous teaching experience is desirable. The candidate will be responsible for teaching Language and Literature courses, and will participate in the development of an innovative, interdisciplinary, interuniversity programme of Russian Studies. A curriculum vitae, copies of publications, and the names of three referees should be sent to Professor S. Dickson, Department of German and Russian, University of New Brunswick, P.O. Box 4400, Fredericton, N.B. E3B 5A3, Canada. In accordance with Canadien immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. The University of New Brunswick is committed to the principle of employment equity.

SOCIAL SCIENCES

L'UNIVERSITÉ LAURENTIENNE sollicite des candidatures à trois postes au programme de maîtrise en études sur l'enfant et le développement. Ces postes, sujets à approbation budgétaire, peuvent mener à la permanence et seront disponibles à compter de juillet 1991. Ce programme interdisciplinaire regroupe les Départements de sociologie et de psychologie et l'École de l'activité physique et est affilié au Centre de recherches en développement humain de l'Université Laurentienne. Les personnes intéressées seront appelées à enseigner en français au niveau de la maîtrise et au niveau du baccalauréat dans leur unité départementale. Ces personnes devront posséder un doctorat avec une spécialisation dans le domaine du développement humain et être capables de développer un programme de recherche dans ce domaine. Les personnes intéressées doivent faire parvenir leur curriculum vitae ainsi que les noms et adresses de trois répondants à: Michael Dewson, Vice-recteur à l'enseignement, Université Laurentienne, Chemin du lac Ramsey, Sudbury, Ontario P3E 2C6.

SOCIAL WORK

WILFRID LAURIER UNIVERSITY. Applications are invited for a tenure stream appointment at the associate or full professor level to begin July 1, 1991, subject to budgetary approval. The successful applicant will be expected to teach primarily in the doctoral program. Candidates should have a completed doctorate and a national or international reputation in clinical research and publication. Applicants are invited to send a curriculum vitae and the names and addresses of three referees to Dr. Shankar A. Yelaja, Dean, Faculty of Social Work, Wilfrid Laurier University, 75 University Avenue West, Waterloo, Ontario N2L 3C5. Interested individuals are encouraged to apply by February 28, 1991. The University welcomes applications from qualified women and men. The University provides a smoke-free work environment. In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and permanent residents of Canada.

WILFRID LAURIER UNIVERSITY. Applications are invited for limited term or sabbatical replacement appointments for the 1991-92 academic year. These positions are contingent upon budgetary end sabbatical request approvals. It is anticipated that teaching assignments will be primarily in the masters and doctoral programs both in the area of community development and social planning and in work with individuals, families and groups. The successful applicants should have completed doctorate and active and productive research interests. These positions begin July 1, 1991 and interested individuals should submit their curriculum vitae and the names of three referees before February 28, 1991 to Dr. Shankar A. Yelaja, Dean, Faculty of Social Work, Wilfrid Laurier University, 75 University Avenue West, Waterloo, Ontario N2L 3C5. The University welcomes applications from qualified women and men. The University provides a smoke-free work environment.

In accordance with Canadian immigration requirements, this advertisement is directed in the first instance to Canadian citizens and residents of Canada.

UNIVERSITY OF REGINA. Faculty of Social Work. Applications are invited for two tenure track positions in the Faculty of Social Work's Certificate, Bachelor's and Master's degree programs. Candidates for the position of Assistant Professor will be interested in and qualified to assume responsibility in the undergraduate program. Candidates for the position of associate professor will have expertise in graduate teaching and research and will be interested in and qualified to assume a leadership role in expanding and strengthening the Faculty's research and scholarship record. The undergraduate social work program is generalist in approach with a special emphasis on social welfare and social work issues and concerns in the Province of Saskatchewan. The graduate program aims to prepare students for policy planning, research and administrative roles involved in all levels of practice in social work and social welfare. All faculty members are Research Associates with the Social Administration Research Unit (SARU) which is housed in the Faculty of Social Work. Courses for the undergraduate program are taught in Regina, Saskatoon and Prince Albert and in several smaller centers in the province. The graduate program is located primarily in Regina. In relation to research and research, the Social Work program has close association with the School of Human Justice which is part of the Faculty of Social Work. Qualifications: Ph.D. or O.S.W. Outstanding applicants with an M.S.W. degree and university level teaching and research experience will be considered for the Assistant Professor position. Evidence of relevant professional social work practice experience or human service experience is essential. The appointment begins July 1, 1991 and the deadline for applications is March 15, 1991. (Further details may be obtained upon enquiry). Applicants should submit a curriculum vitae and arrange to have three letters of reference to: Sharon McKay, Dean, Faculty of Social Work, University of Regina, Regina, Saskatchewan, S4S 0A2; Telephone 306-585-4563, Fax 585-4872. In accordance with Canadian immigration requirements, priority will be given to Canadians and permanent residents. The University of Regina is committed to employment equity. We welcome applications from all, especially aboriginal people, people with disabilities, visible minorities and women.

McMASTER UNIVERSITY. The School of Social Work invites applications for a regular (tenure track) appointment at the Assistant or Associate Professor level effective July 1, 1991, subject to budgetary approval. The School offers B.S.W. programmes and a Master's programme with a specialty in social policy. The successful applicant should have a D.S.W. or Ph.D. Preference will be given to a scholar with a demonstrated ability in social welfare policy research and teaching. McMaster University encourages applications from qualified women and men, members of visible minorities, aboriginal peoples and persons with disabilities. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Curriculum vitae, a representative sample of academic writing and the names and addresses of three referees should be sent to Dr. Ewan McIntyre, Acting Director, School of Social Work, McMaster University, Hamilton, Ontario, L8S 4M2. Deadline for applications is March 10, 1991 or until the position is filled.

SOCIOLOGY

ST. THOMAS UNIVERSITY. Applications are invited for a limited-term appointment in sociology commencing July 1, 1991. Assistant Professor rank; salary dependent on qualifications and experience. Candidates should have a Ph.D., with teaching experience an asset. The successful candidate will be required to teach introductory, social inequality, and theory. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. St. Thomas University is committed to employment equity for women, native persons, members of visible minority groups and persons with disabilities. Applications will be accepted until March 31, 1991. Send application, including c.v. and three letters of reference (or the names of referees) to Dr. Peter MacDonald, Chair, Department of Sociology, St. Thomas University, Fredericton, N.B. E3B 5G3.

BRESCIA COLLEGE, affiliated with **The University of Western Ontario,** invites applications for a full-time position at the Assistant Professor level beginning July 1, 1991. Applicants should have a PhD completed and be involved in an active research program. The ability to teach effectively is expected. Duties will include teaching undergraduate courses and engaging in research. Preference will be given to candidates with expertise in Methodology and Statistics and in two of the following areas: Social Psychology, Social Change, and Social Stratification. Rank and salary according to experience and qualifications. Send curriculum vitae and the names of three references to Sister Dolores Kuntz, 1285 Western Road, London, Ontario, N6G 1H2. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

YORK UNIVERSITY. Faculty of Arts, Department of Sociology. Applications are invited for one tenure-stream appointment at the rank of assistant or associate professor, commencing July 1, 1991, in the area of social policy, with a research interest in current Canadian issues. Competence to teach courses in quantitative methods is also an asset. A Ph.D., record of sociologically relevant scholarship related to the area of specialization and demonstrated skills in, and commitment to, teaching are required. Duties will include teaching of the graduate and undergraduate level, a programme of productive research, and involvement in departmental work. Salary dependent on qualifications. York University is implementing a policy of employment equity, including affirmative action for women. Applicants should send a curriculum vitae, a letter stating interests relevant to the position, copies of three publications, and the names of three referees to: Professor Pat Armstrong, Chair, Department of Sociology, Faculty of Arts, York University, North York, Ontario, M3J 1P3. Application deadline is February 15, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

LAURENTIAN UNIVERSITY. Department of Sociology. Applications are invited for a tenure-track appointment in Sociology commencing September 1991. Salary and rank will be related to qualifications

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University of Alberta
Edmonton

Dean
Faculty of Home Economics

The University of Alberta is seeking an academic and administrative leader for the Faculty of Home Economics. The Dean is responsible to the Vice-President (Academic) for the supervision and administration of the academic programs, budgets, and all activities of the Faculty. The successful candidate will have appropriate scholarly and administrative experience and be committed to excellence in teaching and research.

The University of Alberta has an enrolment of over 29,000 full-time and part-time students. The Faculty of Home Economics comprises three departments: Clothing and Textiles, Family Studies, and Foods and Nutrition. The Faculty offers four-year undergraduate programs leading to the Bachelor of Science degree. Each department has well-established Master's programs and graduate study at the doctoral level is available by special arrangement in cooperation with other departments at the University. Current enrolment is approximately 410 undergraduate students and 60 graduate students.

There are 25 continuing faculty members. Staff are actively engaged in research and excellent facilities are available. Faculty members work closely with membes of related faculties.

The appointment will take effect on July 1, 1991 or when a candidate selected by the search committee and approved by the Board of Governors is available.

Written nominations or applications for the position, accompanied in the latter case by a resume of qualifications and experience and the names of three referees, should be submitted by March 31, 1991, to:

Dr. J. Peter Meekison
Vice-President (Academic)
Third Floor, University Hall
University of Alberta
Edmonton, Alberta, Canada
T6G 2J9

The University of Alberta is committed to the principle of equity in employment. The University encourages applications from aboriginal persons, disabled persons, members of visible minorities and women.

CLINICAL PHARMACY RESEARCH AND PROGRAMME DIRECTOR: ORGAN TRANSPLANTATION

The British Columbia Transplant Society and the Centre for Transplantation Immunobiology at the University of British Columbia are seeking a highly motivated, academic Pharmacist to direct clinical and research activities within the Pharmacy Programme of these organizations.

The Society is responsible for co-ordinating the active and rapidly-expanding multi-organ transplant programme for the province of British Columbia. This organization affords an ideal opportunity to establish a variety of research initiatives within the Society or its affiliated hospitals. Excellent, dedicated laboratory and clinical research facilities are available with requisite computing and data support including automated record linkage capability.

Candidates must hold a PhD or PharmD. A fellowship in a related field supplemented by demonstrated research skills and clinical experience in transplantation therapeutics are highly recommended. Current research priorities within the Pharmacy Programme include pharmacokinetics, molecular immunopharmacology, and clinical drug trials support. These are integrated with other research activities of the Society which extend broadly into many aspects of health care encompassing epidemiology, therapeutic trials, and economic analysis.

Cross appointements to the principal transplant institutions and the Faculty of Pharmaceutical Sciences at the University of British Columbia are anticipated. The start date for the position is June 1, 1991. Applicants should send a curriculum vitae along with the names of two references by March 15, 1991 to:

Dr. P. A. Keown, Director
British Columbia Transplant Society
855 W. 12th Avenue
Vancouver, BC V5Z 1M9

In accordance with Canadian Immigration requirements, this advertisement is directed first to Canadian citizens and permanent residents. Salary and appointment will be commensurate with qualifications and experience. We are committed to the Federal Government's employment equity programme and encourage applicants from all qualified individuals.

Candidates are required to teach in French. In order to correct the present gender imbalance in the department, applications from qualified women are particularly welcome. Preference will be given to candidates who have strong research potential. Areas of specialty are open but candidates should be capable of teaching in one or more of the following areas: Methods, Statistics, Family/Child Studies, Stratification, Demography, Criminology, Gender Relations. Laurentian University has an employment equity policy. This advertisement is directed equally to women and men. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Applications, including a curriculum vitae and names of three referees, should be sent to Dr. Charlotte Neff, Dean of Social Science, Laurentian University, Sudbury, Ontario, P3E 2C6.

UNIVERSITY OF MANITOBA. The Department of Sociology at the University of Manitoba invites applications for a tenure-track position at the Assistant Professor level, commencing July 1, 1991, subject to final budgetary approval. The successful candidate's primary area of specialization must be contemporary sociological theory. All areas of contemporary theory will be considered, but particular emphasis will be given to political economy and feminist theory. Ph.D. or near completion required. Research publications and evidence of successful university teaching preferred. Salary commensurate with qualifications and experience. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke-free work environment. Priority will be given to Canadian citizens and permanent residents. Applicants should provide curriculum vitae and arrange for three letters of reference to be sent to Professor E. Boldt, Head, Department of Sociology, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. The last date for applications is March 1, 1991.

ST. THOMAS MORE COLLEGE, UNIVERSITY OF SASKATCHEWAN, invites applications for a term appointment in Sociology for the academic year 1991-92. Candidates should have a Ph.D., or be close to completion, and should be willing to teach undergraduate classes in Introductory Sociology (preference given to applicants willing to teach this class in French), Social Theory, and one other substantive area. Applications, with curriculum vitae, academic transcripts, and the names of three referees, should be sent by March 15, 1991, to Ron Griffin, Head, Department of Sociology, St. Thomas More College, 1437 College Drive, Saskatoon, Saskatchewan, S7N 0W6. Salary will be commensurate with rank and experience. St. Thomas More College is a Catholic liberal arts college federated with the University of Saskatchewan. In accordance with the Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

YORK UNIVERSITY, Atkinson College. The Department of Sociology invites applications for a tenure-track position in the area of race relations commencing July 1, 1991, subject to the approval of the position by the University. Rank and salary open. The position is designed with a view to the Department's new Certificate in Race Relations, an applied anti-racist program combining an undergraduate curriculum, an active research component and community involvement. Sharing in the administration of the program, in collaboration with other race-relations faculty, will be one of the responsibilities of the position. Ph.D. or a demonstrated capacity for research and publication in the area of race relations is required, with a preference for a research specialization involving race relations and the schools or the workplace. Also required is practical experience in race relations work with the community. The ideal candidate will have substantial teaching experience, preferably with non-traditional students. In addition to teaching a required Certificate course on Race Relations and Institutional Change, the person selected will also contribute to the Department's core teaching program. Faculty members also normally participate in York's Faculty of Graduate Studies. Send a letter of application, curriculum vitae, and examples of research by March 15, 1991 to: Professor S.A. Longstaff, Chair, Sociology Department, Atkinson College, York University, North York, Ontario, M3J 1P3. Letters from three references should also be sent. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. York University is implementing a policy of employment equity, including affirmative action for women faculty. The Sociology department encourages applications from qualified women and men, members of visible minorities, and native peoples.

ST. FRANCIS XAVIER UNIVERSITY. Department of Sociology and Anthropology. Applications are invited for one eight month sabbatical replacement for the academic year 1991-92. Candidates with a Ph.D. or near completion of this degree, prepared to teach introductory sociology, and/or theory and one other substantive area are invited to apply. Please submit a curriculum vitae, and names of three referees to: Dr. Dan MacInnes, Chair, Department of Sociology and Anthropology, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Deadline for applications is April 15, 1991. Salary will be commensurate with rank and experience. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

ST. FRANCIS XAVIER UNIVERSITY. Department of Sociology and Anthropology. Applications are invited for a tenure track position at the level of assistant professor of sociology. Candidates should have a Ph.D. and be willing to teach undergraduate courses in three areas. The department's programme would be strengthened by having the new position filled by a person possessing any combination of the following areas: gender and development; theory, qualitative research methods; deviance and criminology; qualitative social psychology. When applying, submit a curriculum vitae, names of three referees and a sample of a recent publication or paper to: Dr. Dan MacInnes, Chair, Department of Sociology and Anthropology, St. Francis Xavier University, Antigonish, Nova Scotia, B2G 1C0. Deadline for application is April 15, 1991. Salary will be commensurate with rank and experience. Effective date of employment will be September 1, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents.

SAINT MARY'S UNIVERSITY invites applications for a two year position in the Department of Sociology at the Assistant or Associate Professor level. The position is effective September 1, 1991. A Ph.D. is preferred and applicants should have demonstrated skills in teaching and research with areas of specialization in criminology, penology and the sociology of law. Salary commensurate with qualifications. Send letters of application, curriculum vitae and a sample of work in print and arrange to have letters from three referees sent to: Dr. John L. McMullan, Chair, Department of Sociology, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3. The Department of Sociology encourages both women and men to apply. The closing date for applications is March 1, 1991. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Saint Mary's University is an equal opportunity employer.

SAINT MARY'S UNIVERSITY invites applications for a nine month sessional replacement position in the Department of Sociology at the Assistant Professor level. The position is effective September 1, 1991. A Ph.D. is preferred and applicants should have a demonstrated skill in teaching and specialize in research methods. Salary commensurate with qualifications. Send letters of application, curriculum vitae and arrange to have letters from three referees sent to: Dr. John L. McMullan, Chair, Department of Sociology, Saint Mary's University, Halifax, Nova Scotia, B3H 3C3. The Department of Sociology encourages both women and men to apply. The closing date for applications is March 1, 1991. In accordance with Canadian Immigration requirements, this advertisement is directed to Canadian citizens and permanent residents of Canada. Saint Mary's University is an equal opportunity employer.

SUMMER SESSION

THE UNIVERSITY OF MANITOBA Summer Session office has positions available for the Summer of 1991. Three academic periods are scheduled: Intersession May 6 – *June 25*, Summer Evening May 6 – August 7 and Summer Day July 2 – August 16. Instructional positions may be open in courses being offered by the following Departments and Schools: Economics, English, Film Studies, Geography, History, Philosophy, Psychology, Family Studies, Computer Science, Zoology, Social Work and Physical Education. University teaching experience is required. Normally, a Ph.D. is preferred. The University of Manitoba encourages applications from qualified women and men, including members of visible minorities, aboriginal people, and persons with disabilities. The University provides a smoke free work environment. This advertisement is directed to Canadian citizens and permanent residents. Applications for teaching positions should indicate the Department or School concerned and should be forwarded to Dr. John Minnis, Director, Summer Session Office, Continuing Education Division, 188 Continuing Education Complex, University of Manitoba, Winnipeg, Manitoba, R3T 2N2. Applications must be mailed by March 15, 1991.

SURGERY

UNIVERSITY OF OTTAWA, Faculty of Medicine, Chair of Surgery. The University of Ottawa invites applications for the position of Chairperson of the University Department of Surgery. Applicants must be eligible to practice in Ontario and hold certification of the Royal College of Physicians and Surgeons of Canada in Surgery. The Faculty is seeking an individual with a track record of clinical and academic excellence, leadership skills and potential to establish a strong research program in Surgery. The Department is responsible for directing both undergraduate teaching and graduate programs in Surgery in the Ottawa Civic Hospital and Ottawa General Hospital and Children's Hospital of Eastern Ontario. The successful candidate will hold a joint appointment as Chair of the University Department of Surgery and Head at one of the affiliated teaching hospitals. The Faculty is seeking an individual who will hold a full time University appointment. Salary and fringe benefits are commensurate with qualifications and experience, and are in accordance with existing scales at the University of Ottawa. Priority will be given to Canadian citizens and permanent residents of Canada in accordance with Canadian immigration requirements. Employment equity is University policy. A working knowledge of both English and French is desirable and a commitment to support bilingualism within the Faculty is essential. Applicants are requested to forward their curriculum vitae and the names of three referees prior to February 28, 1991 to: John F. Seely, M.D., Dean, Faculty of Medicine, University of Ottawa, 451 Smyth Road, Ottawa, Ontario, K1H 8M5.

THE UNIVERSITY OF CALGARY Department of Surgery invites applications for a full-time academic position to direct planning and development initiatives for the Trauma Program at Foothills Hospital and lead the Injury Research Unit, and to hold a leadership position on the Department's Education Committee. Strong leadership skills in trauma administration, as well as teaching expertise, required. Rank and salary are commensurate with experience and qualifications. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The University of Calgary has an employment equity program and encourages applications from all qualified candidates, including women, aboriginal people, visible minorities, and people with disabilities. Please submit a curriculum vitae and the names of three references by February 28, 1991, to: Dr. R.Y. McMurtry, Professor and Head, Department of Surgery, The University of Calgary, 1403 – 29 Street N.W., Calgary, Alberta T2N 2T9.

UNIVERSITÉ D'OTTAWA, Faculté de médecine, Chaire de chirugie. L'Université d'Ottawa accueille les candidatures à la direction de sa chaire de chirugie. Les candidats et candidates doivent être admissibles à exercer la profession en Ontario et posséder l'agrément à titre de spécialiste du Collège royal des médecins et chirurgiens du Canada, tout en faisant preuve de réalisations et d'expérience en chirugie clinique et universitaire. Le poste comporte un rôle de direction dans les milieux universitaire, hospitalier et communautaire et la préférence sera accordée à une personne compétente qui s'est engagée dans la voie de l'excellence universitaire en enseignement et en recherche. Le département à la responsabilité de fournir un enseignement de qualité au niveau prédiplomé et postdoctoral dans les hôpitaux affiliés offrant une formation en chirugie soit l'Hôpital Civic d'Ottawa, l'Hôpital Général d'Ottawa et l'Hôpital pour enfants de l'Est de l'Ontario. Le personne retenue assumera une double affectation à la direction de la chaire de chirugie de l'Université et à la direction de chirugie dans un des hôpitaux d'enseignement mentionnés. La Faculté est à la recherche d'une personne pour combler un poste à temps complet. Le traitement et les avantages sont fonction de la formation et de l'expérience, conformément à l'échelle en vigueur à l'Université d'Ottawa. En vertu des exigences canadiennes relatives à l'immigration, la priorité est accordée aux personnes de citoyenneté canadienne et de résidence permanente au Canada.

T.E.S.L.

SAINT MARY'S UNIVERSITY, Canada/China Language & Cultural Program. Saint Mary's University is accepting applications for teaching vacancies in its Language Centre at Beijing Normal University, Beijing, People's Republic of China. the Centre provides English and French second language training to CIDA sponsored trainees who will be working and/or studying in Canada. Ideal candidates will have a Masters degree or higher in a field related to second language learning, and prior overseas teaching experience. Bilingualism is an assel. Teaching contracts of one year or more are available, beginning August 1991. Applicants should send their curriculum vitae to: Director, Canada/China Language and Cultural Program, Saint Mary's University, Halifax, N.S. B3H 3C3. The deadline for applications is March 1, 1991. In accordance with Canadian immigration requirements, this advertise-

Vice-President

(Finance and Administration)

Carleton University, a major institution in the nation's capital, is accepting applications and nominations for the position of Vice-President (Finance and Administration). The appointment will be for a six-year term, renewable, beginning July 1, 1991.

Carleton's two Vice-Presidents will work closely to co-ordinate the academic and administrative activities of the University. The Vice-President (Finance and Administration) will be responsible to the President for managing the University's finances, physical plant, administrative and personnel services, as well as ancillary units, and for providing leadership in financial and campus planning, non-academic policy development, and relations with the Government of Ontario.

Nominations and applications of candidates with substantial successful experience, at a senior level in a relevant setting, should be submitted by March 1 to the Search Committee for Vice-President (Finance and Administration), Carleton University, Ottawa, Canada, K1S 5B6.

Carleton University is committed to equality of employment for women, aboriginal peoples, visible minorities, and disabled persons. Interested persons from these groups are encouraged to apply. In accordance with Canadian immigration regulations, these notices are directed to Canadian citizens and permanent residents.

CARLETON • UNIVERSITY

CUC·AIT

A Canadian Universities Consortium (CUC) composed of The University of British Columbia, The University of Calgary, The University of Waterloo, and York University, is currently involved in a partnership project with the Asian Institute of Technology (AIT) in Bangkok, Thailand. The Project is funded by CIDA and is primarily oriented towards collaborating with AIT in teaching and research in Natural Resource Development and Management and Human Settlements, although support is also extended to other related areas.

Individuals are required to fill the following short term positions:

Environmental Policy and Management for Energy Systems

May - August, 1991

Responsibilities: contributing towards student and faculty research at AIT; teaching a graduate course at AIT that covers the following areas: the environmental policy context for energy systems, energy resource system analysis, approaches to EIA of energy systems, air pollution analysis and control technologies for energy systems, risk analysis and finally, the economic and social costs and benefits of environmental management, including institutional and regulatory issues.

Women In Development

May - August, 1991 or September - December, 1991

Responsibilities: designing and teaching an inter-disciplinary course at AIT on the role of women in Asian urban or rural development or Asian environmental/natural resource planning and management; contributing to research efforts currently underway at AIT in the area of gender roles and women in development; and finally, acting as a resource person for new research projects initiated by AIT in this area.

The positions are subject to final contract approval by CIDA and representatives of the Canadian Universities Consortium. Based on Canadian immigration law and CIDA policy, applicants should be Canadian citizens or landed immigrants.

Please send letter of interest, a curriculum vitae and the names of three professional references before March 1, 1991 to:

CUC-AIT.P Project Administrator, c/o Faculty of Environmental Design
The University of Calgary, Calgary, Alberta T2N 1N4

ethics, sustainable environments, and human settlements policy, and supervision of honours thesis students. Ph.D or equivalent combination of academic and professional experience. Salary commensurate with qualifications in accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Brock University is an equal opportunity employer and is committed to positive action procedures, aimed at reducing gender imbalances in faculty; eligible women candidates are especially encouraged to apply. Smoking at Brock University is strictly controlled. Please send a c v and the names of three referees by 1991 February 28 to B. Kiushelnicki, Director, Institute of Urban & Environmental Studies, Brock University, St. Catharines, Ontario, L2S 3A1; Fax (416) 682-9020.

VETERINARY MEDICINE

UNIVERSITY OF SASKATCHEWAN, WESTERN COLLEGE OF VETERINARY MEDICINE. Veterinary Molecular Biologist/Physiologist. Applications are invited for a tenure track faculty position at the Assistant/Associate Professor level. Qualifications include a Ph.D in a biological science (physiology preferred) with substantial research experience in molecular biology and a preference for a degree in veterinary medicine. The candidate should have a strong interest in the application of molecular biology to improving the efficiency of livestock production. The appointee will be expected to contribute to a team of physiologists, immunologists and microbiologists by participating in a major new interdisciplinary research program on the control of reproduction, growth and disease in livestock. The successful applicant is expected to develop an independent research program with a strong focus on molecular biology as applied to biotechnology in farm animals. Involvement in both the undergraduate and graduate teaching program of the department is expected. The appointee will also advise and direct graduate students and may develop graduate courses in their area of specialization. In accordance with the employment equity policy of this university, women are encouraged to apply. Salary will be commensurate with qualifications and experience. Qualified applicants are invited to submit a letter of application including curriculum vitae and the names of three references to Dr. D.L. Hamilton, Head, Dept. of Veterinary Physiological Sciences, Western College of Veterinary Medicine, University of Saskatchewan, Saskatoon, Sask., S7N 0W0 Canada, (Telephone (306) 966-7347.) Applications should reach this office before April 30, 1991. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. The University of Saskatchewan is committed to the principles of employment equity.

UNIVERSITY OF GUELPH – ONTARIO VETERINARY COLLEGE. Position in Ophthalmology. The Department of Clinical Studies, University of Guelph, is soliciting applications for a faculty position in Veterinary Ophthalmology at the rank of Assistant Professor. Applicants must have a D.V.M. or equivalent degree, be licensed or eligible for licensure to practice in the Province of Ontario and be board certified by the ACVO. Preference will be given to candidates with teaching experience and demonstrated research capability. Position, rank and salary will be negotiable and commensuate with qualifications. The prime responsibilities of the position involve teaching/service in the Veterinary Teaching Hospital teaching large and small animal ophthalmology at the undergraduate and graduate/clinical resident level, didactic teaching and the opportunity to develop an independent research program. The deadline for applications will be March 31, 1991. Contact Chairperson, Department of Clinical Studies, University of Guelph, Guelph, Ontario, N1G 2W1, 519-823-8800, extension 4000, and provide a current curriculum vitae and the names of at least three referees. In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents of Canada. The appointment is subject to final budgetary approval. The University of Guelph is committed to an employment equity program that includes special measures to achieve diversity among its faculty and staff. We therefore particularly encourage applications from qualified aboriginal Canadians, persons with disabilities, members of visible minorities and women.

VISUAL ARTS

YORK UNIVERSITY, Atkinson College, Department of Fine Arts. A contractually-limited appointment in the History of Art Areas of teaching expertise must include art and architecture of the 19th and 20th centuries, for both Europe and North America. As well, the successful candidate (s) will be expected to assist the administration of the department's programme in visual arts. The appointment is to commence in September, 1991 and is to run for two years. Depending on applications received, the committee may recommend the appointment of two individuals whose terms of appointment will run consecutively. Ph.D. in Art History strongly desired although equivalent qualifications will be considered, demonstrated ability in undergraduate teaching, and a sound record of research and professional contributions including publications. Rank and salary commensurate with qualifications. York University is implementing a policy of employment equity, including affirmative action for women faculty. In accordance with Canadian immigration requirements, this advertisement is directed to Canadian citizens and permanent residents. Please forward curriculum vitae with the names of three referees, by March 15, 1991, to Professor Shirley Ann Brown, Chair of the VISA Search Committee, Department of Fine Arts, Atkinson College 610, York University, North York, Ontario M3J 1P3.

THE UNIVERSITY OF WESTERN ONTARIO, Department of Visuel Arts, invites applications for a tenure-track or tenured position in Art History, Theory and Criticism with specialist interests in 19th and 20th Century art, effective July 1, 1991. Rank and salary commensurate with experience with the following provisions: the successful candidate will have the Ph.D with a specialization in 19th or 20th century topics, with a command of art theory and criticism, and a demonstrated ability to teach in these areas. In addition, expertise in Canadian art and architecture, theory and criticism of architecture is an asset. A strong publication record, university-level teaching experience, and a commitment to issues of methodology are required. Teaching assignments will range from introductory to upper-level courses. Letters of application, curriculum vitae, and letters of recommendation from three referees should be received by Stephen A. Mansell, Chair, Department of Visual Arts, The University of Western Ontario, London, Ontario, N6A 5B7. The closing date has been extended to February 26, 1991. Positions are subject to budget approval. In accordance with Canadian immigration requirements, this ad is directed to Canadian citizens and permanent residents of Canada. The University of Western Ontario is an Equal Opportunity Employer.

WOMEN'S STUDIES

THE UNIVERSITY OF AUCKLAND, NEW ZEALAND. A Chair in Women's Studies, Faculty of Arts. Applications are invited for a new post at professorial level, a Chair in Women's Studies within the Faculty of Arts, which includes departments in social sciences and humanities. This is a foundation Chair and the successful applicant will be expected to establish a teaching and research department in Women's Studies. The University intends to develop core courses in Women's Studies, initially at under-graduate level. These courses will complement and be co-ordinated with a range of existing courses already offered in other departments so as to initiate a "major" in Women's Studies in the BA degree. The holder of the Chair will also be expected to play an innovative role in the development of postgraduate studies and research. Applicants must have a PhD and a strong research and publication record relevant to Women's Studies; demonstrated teaching ability, organization skills, and a desire and ability to work in an environment of diverse cultures. Experience in inter-disciplinary teaching would be an advantage. Commencing salary will be established within the range NZ60,080 – $99,840 per annum. Conditions of Appointment and Method of Application are available from the Assistant Registrar, Academic Appointments, University of Auckland, Private Bag, Auckland, to whom applications should be forwarded by 4 March 1991. Please quote vacancy number UAC-7 in all correspondence. The University of Auckland – An Equal Employment Opportunity Employer.

MISCELLANEOUS

BRITANNIA IMPORTS: British University, Old School, Club & County Ties, British Military Medals & Decorations; Service, Regimental, Squadron Ties & Blazer Badges. Britannia Imports, RR3 Centreville, Kings Co., N.S., Canada, B0P 1J0. Tel: 902-679-6675 anytime or Fax 902-679-3478.

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Noticeboard

THE ELEVENTH ANNUAL CONFERENCE of the Society for Teaching and Learning will take place June 15-18, 1991 at Dalhousie University, Halifax, Nova Scotia. The STLHE invites proposals for interactive presentations on developing teaching and learning in post-secondary education. Submissions are welcomed from faculty, instructional developers and those interested in the advancement and enhancement of higher education. For more information, or to register, contact: STLHE Conference, c/o Office of Instructional Development and Technology, Dalhousie University, Halifax, N.S. B3H 3J5, Tel: (902) 494-1622; Fax (902) 494-2319.

CAPSLE (Canadien Association for the Practice of Study of Law in Education) 1991 Conference. Dates: May 5, 6, 7 1991; Locale: Fantasy Land Hotel, West Edmonton Mall, Edmonton, Alberta; Contact: Dean McMullen (403) 453-2411.

COLLOQUIUM ON LITERACY AND COMPREHENSION, sponsored by the Department of Applied Language Studies, Brock University, February 15 and 16, 1991. The Colloquium will include plenary speakers, a panel discussion, papers and workshops. For further information contact: Colloquium Chair, Department of Applied Language Studies, Brock University, St. Catharines, Ontario L2S 3A1; (416) 688-5550, ext. 3374.

PRIDE (PARENT RESOURCES INSTITUTE FOR DRUG EDUCATION) CANADA'S Seventh Annual National Conference on "Youth and Drugs"; April 18-20, 1991, Calgary Convention Centre. Canada's largest conference on adolescent drug abuse will feature more than 100 international, national and regional drug abuse advocates. Topics include: Parent Prevention & Intervention Strategies; Adolescent Treatment Models; Community Mobilization; International Efforts; School Based Programs; Drug Testing; Strategies for Native Communities; Science and Medical Research; Business Strategies; and Drug-Free Alternatives. The Conference is open to any individual 13 years of age and up. Community teams of 5 adults and 5 youth are recommended. PRIDE CANADA encourages attendance by parents. Registration: PRIDE CANADA Inc., Suite 111, College of Pharmacy, University of Saskatchewan, Saskatoon, Sask. S7N 0W0, (306) 975-3755 or 1-800-667-3747.

1991 CANADIAN GUIDANCE AND COUNSELLING ASSOCIATION CONFERENCE is set for May 22-24, 1991 at the Halifax Hilton, Halifax, Nova Scotia. Keynoters will include Whal Cote as Your Parechute? author, Richard Bolles; Kids are Worth It educator, Barbara Coloroso, and Quebec journalist and professor, Laurent Laplante. Four pre-conference workshops have been scheduled for May 21-22. Eighty program sessions have been selected to reflect the theme Side by Side: Helping Professionals Work Together. For registration brochures and information contact: Peggy Dutton, P.O. Box 2086, Stellon M, Halifax, Nova Scotia, B3J 3B7; telephone: (902) 424-5166; fax. (902) 424-0511.

THE INSTITUTE OF INTERGOVERNMENTAL RELATIONS AT QUEEN'S UNIVERSITY announces the release of its annual collection of articles on current issues affecting Canadian federalism. Canada: The State of the Federation 1990, edited by Ronald L. Watts and Douglas M. Brown, contains nine original essays on a variety of subjects surrounding Canadian federalism today by such leading commentators as Richard Simeon, Pierre Fournier, Alan Cairns, Howard Leeson, Richard Bird and Michael Adams. Price $17.00 per copy. Contact: The Institute of Intergovernmental Relations, Queens University, Kingston, Ont. K7L 3N6. Phone: (613) 545-2080; FAX (613) 545-6606.

CALL FOR PAPERS: The Canadian Journal of Education is planning a special issue on feminist pedagogy to be published in 1992. Submissions are invited from persons working in the foundational disciplines including sociology, psychology, philosophy and history or in interdisciplinary fields such as curriculum studies, women's studies, policy studies, and administrative studies. We are especially interested in articles that move beyond the experiential to theorize feminist pedagogy and to situate it analytically in relation to critical pedagogy, progressive education, popular education, and feminist theory. Contact: Linda Briskin (York) / Rebecca Coulter (Western), Guest Editors of Special Issue on Feminist Pedagogy, c/o Canadian Journal of Education, Faculty of Education, University of British Columbia, 2125 Main Mall, Vancouver, B.C. V6T 1Z5.

CALL FOR PAPERS: The Centre for Nuclear Science Techniques of the University of Nairobi, Kenya, invites all interested scholars in Canada to submit research papers for publication in the newly formed Journal of Biochemicalphysics. The Journal of Biochemicalphysics is aimed at rapid processing and publication of papers dealing with biology, chemistry, physics, applied sciences and other related disciplines of science. Submitted papers must be original and must not have been published elsewhere. Review papers are also acceptable. For further information and rules regarding write-up of manuscripts, contact: Dr. Melshelo Molepo, 1707 Meadowbrook Road, Gloucester, Ont. K1B 4W6; tel: (613) 741-7003.

PUBLICATIONS: 1991 Editions, spiral bound. Industrial Relations Legislation in Canada (CCG-P Code 022501) – A review of the federal and provincial legislation of general application governing collective bargaining in the private sector – Covers major provisions such as those on certification of trade unions, government intervention during unsuccessful negotiations, conditions for legal strikes, strike replacements, check-off of union dues, and provisions having to do with essential services and technological change. Employment Standards Legislation in Canada (CCG-P Code 022401) – A report on minimum employment standards for the private sector established by federal, provincial and territorial legislation – Contains analytical texts and charts on topics such as the statutory school-leaving age, the minimum age for employment, minimum wages, equal pay, parental leave, hours of work and overtime pay, weekly rest-day, annual vacation with pay, general holidays, termination of employment, and recovery of unpaid wages. Price $24.95 each (plus shipping & handling charges if ordered through the mail). Contact: Canada Communication Group – Publishing, Ottawa, Ont. K1A 0S9, FAX: (819) 994-1498; Tel: (819) 956-4802; Credit Card: (819) 956-4801.

CANADIAN SOCIETY OF MICROBIOLOGISTS – 41st. Annual Meeting, 2 – 7 June, 1991, University of Western Ontario. Contact: Dr. Miguel Valvano, Dept. of Microbiology & Immunology, University of Western Ontario, London, Ont. N6A 5C1, or Dr. Charles Trick, Dept. of Plant Sciences, University of Western Ontario, London, Ont. N6A 5C1.

CONFERENCE ON CANADIAN STUDIES, sponsored by St. John's College, The University of Manitoba, February 28, March 1 – 2, 1991. Theme: Twenty Years of Multiculturalism: Successes and Failures. The Conference will include regular sessions and panels. For further information, contact Dr. Stella Hryniuk, 222 St. John's College, The University of Manitoba, 400 Dysart Road, Winnipeg, Manitoba, R3T 2M5; (204) 474-8101 or (204) 474-8531.

INTERNATIONAL SOCIETY FOR RESEARCH ON AGGRESSION, VI EUROPEAN CONFERENCE, June 23-28, 1991, Jerusalem, Israel. Information: Mrs. Sara Shay, Coordinator of Scientific Conferences, Division for Development and Public Relations, The Hebrew University of Jerusalem, Mount Scopus, Jerusalem 91905, Israel; Phone 972-2-882817; Fax 972-2-322556.

THE INTERNATIONAL ASSOCIATION FOR UNITED NATIONS AND PEACE AFFAIRS CONFERENCE on "the Global Environment: Interdependence in the 1990s" (ICUNP IV). Contact: Professor S. Juyal, Department of Political Science, University of Regina, Regina, Sask., S4S 0A2, Canada. Telephone (306) 585-4202, Fax (306) 585-4780. Conference to be held in Stockton, California, U.S.A. (University of the Pacific – 80 miles east of San Francisco), April 18-20, 1991.

13TH. CANADIAN CONGRESS OF APPLIED MECHANICS, Winnipeg, Manitoba, June 2-6, 1991. General information may be obtained from The Secretary, CANCAM '91, Department of Mechanical Engineering, University of Manitoba, Winnipeg, Manitoba, Canada R3T 2N2.

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Applications are presently being accepted for the following positions:

DIRECTOR OF HUMAN RESOURCES

The University requires a flexible and innovative person who is capable of developing and maintaining effective personnel policies and procedures. The Director of Human Resources reports to the Vice-President (Administration).

The Director of Human Resources will be responsible for the planning, implementation and management of employee relations, recruitment and employment processing, staff benefits, training and development, records management, classification and compensation, and payroll.

Candidates must have a minimum of five years of responsible management experience encompassing the major areas of personnel administration, preferably in a university setting. An advanced degree is preferred. The successful candidate will have demonstrated leadership skills, the ability to work well with people, and strong written and oral communications skills.

DIRECTOR OF EXTERNAL RELATIONS AND UNIVERSITY DEVELOPMENT

The University requires an imaginative and innovative individual capable of combining public relations activities with Alumni affairs and fundraising. The Director of External Relations and University Development reports to the President.

The Director of External Relations and University Development will be responsible for all media and community relations and for supervision of Alumni and Fundraising services. The Director will develop and implement an annual public relations plan, coordinate publications and photography, and act as the University's contact with regional, provincial and national media. The successful candidate will also be responsible for the activities of convocation and the development of an Alumni office, as well as organizing and coordinating major fundraising campaigns and acting as the University's contact with Foundations and with corporate, group and individual donors.

The Director will have a strong academic background and excellent written and oral communications skills as well as good managerial ability. Considerable experience, preferably in a university setting, and a proven capability to plan, develop, produce and coordinate public and media relations programs for internal and external audiences is required, along with a demonstrated knowledge of the principles of fundraising and supervisory involvement in at least one major campaign. The Director must demonstrate experience in both writing and presenting fundraising proposals. Familiarity with fundraising for endowed chairs would be an asset.

INSTITUTIONAL RESEARCH OFFICER

The University requires an imaginative and adaptable person who is capable of providing analytical support to senior administration. The Institutional Research Officer reports to the President.

The Institutional Research Officer will undertake research on a wide range of issues relating to UNBC's internal and external environment. The Officer will gather and analyze data relating to the provincial and national post-secondary educational scene for dissemination within UNBC. The Officer will also serve as the University's primary contact with provincial and federal agencies with respect to data reporting. Planning and coordinating the gathering, compilation and dissemination of information concerning the characteristics and the performance of UNBC is also required. The Officer will assist the President, other senior administrators and Senate Committees in their planning and assessment activities. in addition, each year the Officer will produce an Institutional Statistics Handbook.

Candidates should possess an advanced degree in a relevant field and have had a minimum of two years' experience conducting institutional research in a university setting. The successful candidate will also have excellent skills in statistical analysis and be familiar with the necessary computer technology. Superior written and oral communications skills are also required.

Salary for all positions is open, depending upon qualifications and experience.

Applications, accompanied by curriculum vitae and the names of at least three references, will be received until the position is filled. Priority will be given to those postmarked on or before March 1st, 1991. Appointments will take effect on July 1st, 1991 or earlier. Applications for these positions should be sent to the address below.

In accordance with Canadian immigration requirements, priority will be given to Canadian citizens and permanent residents. The University of Northern British Columbia is committed to the prinriple of equity in employment.

UNBC

Geoffrey R Weller, President
University of Northern British Columbia
Box 1950, Station A
Prince George
British Columbia V2L 5E3

ment is directed to Canadian citizens and permanent residents of Canada. Saint Mary's University is an equal opportunity employer.

THEATRE

UNIVERSITY OF MANITOBA. The Department of English at the University of Manitoba invites applications for a tenure-track position in Theatre Studies at the rank of Assistant Professor, effective July 1, 1991, subject to final budget authorization. Applicants must have completed the Ph.D. in Theatre or a related discipline by the start date. Duties will include: teaching undergraduate courses in dramatic literature, theatre history, acting, and directing; research, contributing to theatre program productions as director, actor, or designer; assuming a share of responsibility for administrative tasks and program development. Teaching experience, publications, and production experience are desirable. Salary commensurate with qualifications and experience. The University of Manitoba encourages applications from qualified women and men, including visible minorities, aboriginal people, and persons with disabilities. Priority will be given to Canadian citizens and permanent residents. The University provides a smoke free work environment. Please submit application with c v and arrange for three letters of reference (or a complete dossier) to be forwarded to: Professor John J. Teunissen, Head, Department of English, University of Manitoba, Winnipeg, Manitoba, Canada, R3T 2N2. Deadline for completed applications is March 1, 1991.
UNIVERSITY OF REGINA. Department of Theatre. Applications are invited for a tenure-track position at the rank of Assistant Professor. Candidates should have a Ph.D., M.F.A. or equivalent professional experience, as well as practical experience as a director for the theatre. The ability to teach Dramatury and special topics in Dramatic Literature would be an asset. Teaching assignments will include Acting and Voice classes in the B.F.A. Performance stream, direction of departmental productions, and instruction in the B.A. stream as required. Appointment to be made for the academic year, 1991-92, beginning on July 1, 1991. Please submit a letter of application together with a curriculum vitae, a record of directing and/or equivalent projects in acting and publication, and the names of three referees, who have been asked to submit letters, by March 1, 1991 to: Dr. Mary Blackstone, Dean, Faculty of Fine Arts, University of Regina, Regina, Saskatchewan S4S 0A2. In accordance with Canadian immigration requirements, priority will be given to Canadians and permanent residents. The University at Regina is committed to employment equity. We welcome applications from all, especially aboriginal people, people with disabilities, visible minorities and women

URBAN & ENVIRONMENTAL STUDIES

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Dr. Kenneth L. Ozmon
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CAUT INCOME TAX GUIDE 1990

PREFACE NOTES

- All references are to the Income Tax Act except as where otherwise noted.
- Interpretation Bulletins (which are not technically binding on the government but which will probably be followed by it) as issued by the Department of National Revenue, Taxation, will be referred to by the Department's issue number, i.e., 'IT-221R' and Québec Interpretation Bulletins will be also referred to by the Department's issue number, re IMP.80-1".
- Because the Income Tax Act is a legal instrument, the results of cases tried before the various Canadian courts provide the final interpretation. For this reason we have included cases which we believe are relevant to situations faced by our readers.
- Because the Province of Québec levies its own personal income tax the figures in French quotation marks " « » " in the French version refer to the corresponding sections of the Taxation Act of the Province of Quebec. For constitutional reasons, there is no withholding tax levied by the Province of Quebec on the rental or other income of non-residents, hence there are no corresponding sections in the Taxation Act of the Province of Quebec.
- There is no treaty that binds the Province of Québec with a foreign country. However, section 488 of the Quebec Taxation Act and Regulation 488R1 made thereunder give effect in Quebec to the principles embodied in the treaties that Canada has signed. Consequently, income of non-residents exempted under a Canadian treaty will not be subject to Quebec income taxes.
- Legislation to implement a new system of tax assistance for retirement savings was passed on June 27, 1990. Additional comments follow under the sections on RRSP's and Registered Pension Plans below.

Wilson: Tough austerity

• *GST COMMENTS*

On April 10, 1990, Bill C-52 — the legislation regarding the GST — passed third reading in the House of Commons. At the time of writing this note (November '90), the legislation is the subject of controversy in the Senate. If the Government has its way, the GST would have received Royal Assent by the time this Guide is published. The GST is scheduled to replace the existing Federal Sales Tax on January 1, 1991.

In very general terms, the GST will be a 7% tax on the consumption of most goods and services (note — certain educational services are tax exempt — Part III of Schedule V of the legislation).

The tax will be ultimately borne by the final consumer although it will be imposed on a multi-stage basis. Therefore, each registrant (which in very general terms is any organization delivering a good or service) will charge GST on the goods or services they sell and pay GST on the goods or services they buy for which they will claim an input tax credit. All they will remit to the government is the net amount.

The "small supplier" provision in the legislation will give a business generating less than $30,000 of taxable sales the choice of becoming a registrant. The principal advantage of registration will be the ability to claim a credit or refund for the GST on purchases used in the business. While the trader, if registered, will also have to charge GST on its sales, this should not be disadvantageous where the sales are to another registrant who will be entitled to receive a credit for the tax charged.

The main disadvantage of registration will be that records will have to be maintained and periodic returns filed which may prove costly in manpower or professional fees.

Québec has decided to harmonize its provincial sales tax with the federal GST. In 1992, Québec also will have a tax on all goods and services that will be subject to GST at the federal level. This 7% tax will be in addition to the 7% federal GST for a combined rate of 14.49%. Moreover, under an agreement with Ottawa, Québec will administer the GST on its territory. In 1991, under interim provisions, services will not be subjected to Quebec sales tax. On the other hand, certain goods that were previously exempt such as clothing and some furniture will be taxed. The rate of tax which was 9% in 1990 and 10% on meals will be reduced to 8% in 1991.

Health Care Professionals

Most medical services provided by health care professionals will be exempt. Suppliers of medical services will not charge their patients but will not be able to claim back GST paid on inputs. Those professionals whose wives own a corporation will want to review their activities as wages paid by them direct are exempt but if charged to them by a service corporation they will pay and absorb the GST as the end user.

Tutoring and Music Lessons

As a result of a recent tax revision, all music lessons, regardless of the level taught, are considered "educational services" and are therefore GST exempt. Tutoring is also tax exempt as an "educational service", as long as the tutoring follows a school

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curriculum. Otherwise GST must be changed. All books are subject to GST taxation, regardless of whether they are purchased for educational or recreational purposes.

• *Italics indicate changes from the 1989 Guide.*

TAX REFORM

Income Tax reform legislation received Royal Assent on September 13, 1988. Most of the new rules took effect on January 1, 1988. The general thrust of the reform proposals is to broaden the tax base by eliminating or reducing many tax deductions while at the same time lowering tax rates.

The proportion of a capital gain included in income will increase from 2/3 in 1989 to 3/4 in 1990. The cumulative lifetime capital gains exemption has been capped at $100,000. An additional $400,000 capital gains exemption is available to offset capital gains realized on the disposition of shares of certain small businesses and farms. There are however many restrictions and professional advice is needed before proceeding with such a transaction.

Stage II of tax reform will replace the existing Federal Sales Tax by a new Goods and Services Tax (GST). The proposed date for the introduction of this change is January 1, 1991 *(See preface note number 7)*. The proposals replace the 13 1/2% Federal Sales Tax on certain manufactured goods with a 7% tax on a very broad range of goods and services. Notable exclusions are rents and groceries. Refundable tax credits for low income individuals are significantly enhanced.

DISTINCTION BETWEEN BUSINESS AND EMPLOYMENT INCOME

The Income Tax Act contains no statutory definition of 'income' although Section 3 28 does list the basic rules for computing the amount of a taxpayer's income for a taxation year. The Act distinguishes the various sources of income. The most important distinction for the majority of university teachers is that applied to income from an office or employment in contrast to income from a business or profession.

Italics indicate changes from the 1989 Guide.

Employment income is the teacher's salary or other remuneration received for the performance of duties arising from his 'contract of service' as set out in sections 5 and 6 «32-33,» «36-46». Section 8 «59-79» describes the expenditures which may or may not be deducted from employment income and are specifically limited to those enumerated in this section. (Subsection 8 (2) «59»).

Business income (Section 9 «80-82») includes all remuneration received by a teacher for professional services rendered under a 'contract for services'.

A professor may find it advantageous to consider the distinction between these two sources of income, as described below, because of the significant differences in the deductions which are allowable therefrom. In the case of income from an office or employment, only a restricted list of statutory deductions is permitted, whereas the recipient of business income may generally deduct any reasonable expenses, other than payments on account of capital, which were incurred for the purpose of earning the income. Amortization of capital costs is usually deductible against business income in the form of capital cost allowances (depreciation), as provided by the Act.

EMPLOYMENT INCOME

A teacher's salary received as recompense for teaching and administrative duties is normally classified as income from employment. To this must be added fringe benefits which represent additional or supplemental remuneration from employment. Fringe benefits are generally non-cash emoluments.

Interpretation Bulletin IT-470 R enumerates the various common types of fringe benefits and indicates whether or not the value thereof should be included in the employee's income.

Fringe benefits included in income

Examples of fringe benefits which must be included in income from employment are:

a) premiums paid by a university to or on behalf of an employee for provincial hospitalization or medical care insurance plans except for the mandatory portion which the employer is to contribute under the plan;

b) allowances for personal or living expenses received from his employer;

c) the value of the benefit received through an employee's personal use of an automobile owned or leased by his employer. The automobile standby charge is 2% of the original cost per month in the case of employer owned automobiles, and 2/3 of the annual lease costs in the case of employer leased automobiles. Some adjustment may be allowed if the personal use is less than 12,000 kilometres per annum, and the business use is greater than 90%. The personal portion of operating costs is a separately calculated benefit, based on the personal kilometres driven and the actual operating costs incurred by your employer for the automobile.

d) wage loss benefits received out of a sickness or disability insurance plan maintained by the university. Benefits received from such a plan will not be included in income if your employer has not made any contributions to the plan. (Consult IT-428 for further details);

e) that part of a premium paid by the university for group life insurance in excess of $25,000;

f) imputed interest on interest-free and low-interest loans made by an employer to an employee in certain circumstances after 1978. After May 23, 1985, if an employee moves to a new house at least 40 kilometres closer to his/her new location, the benefit may be reduced. For a five-year period, the abatement will be equivalent to the amount that would have corresponded to this benefit if the loan had been a $25,000 no-interest loan still outstanding for a five-year period from the date the loan was extended;

g) remission of tuition fees provided by an educational institution to its staff members (unless the course was undertaken by the staff member for the benefit of the employer) or their spouse and children;

h) termination payments and amounts received as damages for wrongful dismissal are fully taxable in the year the amount is received. However, a portion thereof may be transferred by way of a lump-sum payment to an RRSP or a Registered Pension Plan (RPP) as follows:

i) $2,000 for each year an individual was employed by the employer or a related party; plus

ii) $1,500 for each year of service prior to 1989 that the employer's contribution to an RPP had not vested at the time of retirement.

These transfers must be made either in the year the payment is received or within 60 days after the end of the year.

Fringe benefits excluded from income

Examples of fringe benefits which need not be included in income are as follows:

a) transportation to the job in cases where employers find it expedient to provide vehicles for transporting their employees from pick-up points to the location of employment at which, for security or other reasons, public and private vehicles are not welcome or practical;

b) an employer's cost of providing recreational facilities for employees' use without charge or for a nominal fee *if such services are non-discriminatory;*

c) an employer's contributions to a private health services plan, including dental services for employees as well as the value of benefits flowing from the plans;

d) moving expenses paid or reimbursed to an employee under certain prescribed circumstances;

e) free parking provided for employees;

f) a reimbursement of the costs of attending a convention where an employer requires an employee to attend in the line of duty associated with his employment;

g) the employer's contributions to a wage loss replacement plan for employees. *Receipts from such a plan* are exempt where the plan was funded completely by the employee. There are in addition exemptions for payments from plans which existed in 1971 and for events causing illness or disability which occurred before 1974.

h) transportation passes except for airline passes under certain space-confirmed bases.

i) certain consulting services which, generally, are in the areas of health, termination, or retirement.

Deductions from employment income

Section 8 «59-79» specifies the deductions which are permitted from employment income. Subsection 8(2) «59» contains the general limitation that, except as permitted by section 8, no other deductions are allowable. With tax reform, there is the change that deductions for UIC and CPP «QPP» have been replaced by credits of 25-28% of amounts paid. These credits are covered by Section 118 of the Tax Act. In Quebec, UIC and CPP «QPP» are still deductible in calculating employment income. In contrast, all reasonable expenses of earning business or professional fee income are deductible for income tax purposes, except capital outlays which are generally amortizable.

Allowable deductions from employment income include the following:

a) *Employment expenses — In Quebec only, an employer may deduct employment expenses up to 6% of employment income with a limit of $750.*

b) legal expenses — an employee may deduct legal expenses incurred in collecting salary from an employer or former employer. (Paragraph 8 (1) (b) «77»).

c) teacher's exchange fund — a single amount in respect of all employments of the taxpayer as a teacher, not exceeding $250 paid by him in the year to a fund established by the Canadian Education Association for the benefit of teachers from Commonwealth countries present in Canada under a teachers' exchange arrangement. (Paragraph 8 (1) (d) «79»).

d) travelling expenses — incurred by an employee:

i) who is ordinarily required to carry on the duties of his employment away from his employer's place of business or in different places, and;

ii) who has a contractual obligation to pay travelling expenses in the performance of his duties and for which he is not reimbursed by a travel allowance.

Relevant situations might arise where a teacher participates in an exchange programme or is required to commute between two campuses of the same university or employer at his/her own expense (Paragraph 8 (1) (h) «63»). Expenses incurred for travelling from home to the place of employment are however not deductible.

If the use of an automobile is involved, interest and capital cost allowances (depreciation) may be included in the travelling expense. Commencing in 1988, these expenses are subject to a limit of $250 per month for interest and a maximum capital cost of $20,000. Effective September 1, 1989 these limits have been increased to $300 and $24,000 respectively. (Paragraph 8 (1) (j) «64»). (IT-272R) (See "Automobile Expenses" below).

e) dues and other expenses of performing duties.

i) dues for membership in professional societies are not deductible from employment income unless the payment of the dues is necessary to maintain a professional status recognized by statute. If membership is a necessary expense of earning business or professional income the dues will be an allowable deduction therefrom. (Subparagraph 8 (1) (i) (i) «68a»).

ii) faculty association fees qualify as union dues and are deductible from employment income. (Subparagraph 8 (1) (i) (iv) «68b»).

iii) office rent, salary to an assistant or substitute, or cost of supplies if required to be paid by the employee by his/her contract of employment. (Paragraph 8 (1) (i); subparagraphs (ii) and (iii) «78»).

f) contributions to a registered pension plan (RPP) — up to $3,500 ($5,500 in Quebec) each year in respect of current services. (Paragraph 8 (1) (m) «70R, 71»). If the RPP is a defined-benefit plan, all current service mandatory contributions are deductible. Additional voluntary contributions to money purchase plans after Oct. 9,1986 are not deductible. However, past service contributions of up to $3,500 are still deductible to defined benefit plans only.

g) moving expenses are deductible only from the income of the new job and where the taxpayer has moved at least 40 kilometres closer to the new job location. Expenses may include travel, transportation and storage of household effects, temporary lodging and meals, cancellation of a lease or cost of selling the former residence, legal fees in connection with the purchase of a new residence and any taxes on the transfer or registration of title to the new residence if the taxpayer or his spouse has sold their old residence as a result of the move. (Paragraph 62 (3) «350»). There is a time limit of 15 days in respect of temporary lodging and meals. (See Rev. Can. Tax pamphlet "Moving Expenses", Special release IT 178R2, IIMP 347-1 and form T1-M).

If the moving expenses are greater than the income earned at the new location, the excess may be carried forward and deducted from such income in the following year.

The general rule is that only moves within Canada qualify; however, there are certain exceptions for students.

If you change residences to begin full-time attendance at an educational institution (whether or not it is in Canada), you may deduct expenses incurred in moving from your old to new residence (at least one of which must be in Canada), if it results in your living at least 40 kilometres closer to the new institution. Such expenses may be deducted only against award income such as scholarships, fellowships, research grants and similar awards and only to the extent that such income is reported on your income tax return.

Students who leave Canada to study or foreign students coming to Canada to study at post-secondary educational institutions are entitled to deduct moving expenses from scholarships, fellowships, research grants and similar award income.

If you return to Canada from attending a foreign institution as a full-time student in order to take up employment or to carry on business, you may not deduct the moving costs of returning to Canada.

h) Child care expenses may normally be claimed only by the lower income spouse although the higher income spouse may be eligible under certain circumstances, the most usual of which occur where the lower income spouse is in full-time attendance at university or is physically or mentally incapacitated. The deduction is $4000 *($4200 in Quebec)* for each eligible child under 7 years of age, or who has a severe and prolonged physical or mental impairment. For children over 6 but under 14 at any time in the year *the deduction is $2000* ($2100 in Quebec) *each*. In Quebec, the deduction for child care expenses may be claimed by either spouse or split between them according to a proportion of their choice. Costs of babysitting or day nursery services, lodging at a boarding school or camp qualify if they conform to the specified rules and are within the stated limits. Frequently, such expenses are not available because the child is in school and no expense is incurred. However, summer camp costs up to $120 per week are claimable for a child under 7 years of age at the end of the year and $60 per week in any other case. Attendance at hockey and similar schools also qualifies. Expenses must be incurred for the purpose of permitting the claimant to be employed, carry on a business or engage in research or similar work in respect of which the individual has received a grant.

Expenses must be for care in Canada and are deductible only for the year in which they were incurred and paid. However, Canadians serving abroad in the armed forces, in aid programs and at diplomatic posts are considered to be residents of Canada for tax purposes. (Subsection 250 (1)). These parents, and others who have been deemed by the Income Tax Act to be resident in Canada in the year in which child care expenses are incurred in foreign countries, are allowed to deduct child care expenses on the same basis as a taxpayer actually resident in Canada. A teacher on sabbatical in a foreign country, although probably still considered to be a resident of Canada is not deemed to be a resident under Subsection 250 (1) unless he fits one of the descriptions therein, and will be allowed to deduct child care expenses only if the expenses are incurred in Canada. (See Residency discussed below and see Revenue Canada Tax Pamphlet "Child Care Expenses").

An interesting decision was delivered in 1989 by the Federal Court — Trial Division. The Taxpayer, Ms. E.C. Symes, claimed as business expense the costs of the nanny she employed to care for her children while she ran her law practice. The Crown contended that these were personal expenses not laid out to earn income and should be subject to the limits imposed on personal child care expenses. The Court ruled in favour of the Taxpayer. The Crown has appealed this decision.

i) Self-funded leave of absence

A new regulation 6801 was issued on February 4, 1988 to exempt certain leave-of-absence arrangements from the salary deferral arrangement rules, as provided under paragraph (1) of the definition of the term in subsection 248(1) of the Act. The

new regulations basically provide that for an arrangement to qualify as an eligible leave of absence and not be regarded as a salary deferral arrangement it must provide that:

(1) no more than 33 1/3 per cent of the employee's salary may be deferred;

(2) the purpose of the deferral must be to allow the employee to fund a leave of absence of not less than 6 months commencing no later than 6 years after date of deferral;

(3) throughout the period of leave the employee is not employed elsewhere; and

(4) the employee must return after the period of leave to his employer.

j) Stock Savings Plan (SSP) (Quebec residents only)

An individual residing in Quebec on the last day of the taxation year may deduct from his taxable income, for the purposes of Quebec tax only, the cost of eligible stocks purchased during the year for a Stock Savings Plan (SSP). The allowable deduction will generally be the lesser of the cost of the stocks or 10% of his earned income. A particularly interesting feature is the permanent tax savings if the stocks are left at least two years in the Plan. Stocks will be eligible if they meet certain criteria and are issued by eligible corporations. Stock certificates must be sent directly to a broker and held by them for safe keeping. Finally, certain stocks are eligible for a deduction equal to 100% of their purchase price, certain others for a 75% deduction and still others (large corporations) for a 50% deduction.

Registered Retirement Savings Plan Contribution

k) This subject is referred to separately in the index because of broadly based interest. *As mentioned previously this long awaited pension reform legislation received Royal Assist on June 27, 1990. Comments follow with respect to its application to 1991 and subsequent years.* Allowable amounts reduce net income. A teacher may choose to supplement his/her university pension by paying premiums into a registered retirement savings plan (RRSP). Such premiums paid in the year or within the first 60 days of the following year are deductible up to a limit of the lesser of 20% of earned income and $3,500 minus the amount of registered pension plan (RPP) contribution including both current and past service contributions.

Should a teacher contribute at least $3,500 to his/her RPP (either for current services, past services or both), he/she will not be entitled to any deduction for any amount contributed to an RRSP.

If you do contribute to an RRSP and cannot deduct the contribution in that or the prior year, because for example you have contributed $3,500 or more to an RPP, you may obtain a refund of the excess contribution from the issuer of the plan. You should obtain form T3012 from your local District Taxation Office for this purpose. In the year you receive a refund of your excess contribution, the amount received must be included in your income and is subject to tax. However, by complying with the procedures as outlined on form T3012, you are entitled to an equal and offsetting deduction provided the refund of the excess is received before the end of the year following the year in which the Assessment Notice disallowing the deduction is received.

Where the over contribution in a year in respect of an RRSP is in excess of $5,500, the refund of the over contribution will be fully taxable, but an offsetting deduction is provided on the same basis as seen in the previous paragraph. In addition, while this amount is left in the plan, there will be a penalty tax of 1% per month levied on the over contributions until repaid.

As referred to in Item #6 of the Preface Notes, new rules are now in place which, as discussed below, will affect 1991 and later years. The maximum contribution for 1990 is still $7,500 with the limitation that contributions cannot exceed 20% of earned income. For those entitled to RPP benefits, contributions are limited to $3,500 less their RPP contributions.

After 1990 the absolute dollar limits will increase as detailed below under pension reform. The 20% limit will reduce to 18%. These limits (which will reach $15,500 in 1995) will be reduced by a "Pension Adjustment" for those who are members of a RPP. The adjustments will be based on the prior year. Employers will be required to report each individual's Pension Adjustment to Revenue Canada which will then be able to report the RRSP limit to the taxpayer.

Beginning in 1991 the amount by which an individual's annual limit exceeds the amount actually contributed to an RRSP may be carried forward to increase an individual's annual limit in the future for up to seven years. (Please refer to additional comments on pension reform following this section on RRSP's).

It is worth mentioning that as an alternative to contributing to your own RRSP, you may contribute to a plan in the name of your spouse up to the same limits. This may be advantageous if your spouse is in a lower tax bracket when funds are withdrawn. It must be noted that no contribution can be made to any spousal RRSP in the previous two years for the withdrawal to be included in the spouse's income. (There is also an interim measure, discussed below under Pension Reform allowing an individual to contribute an additional $6,000 per year to the spouse's RRSP). (Subsections 146 (8.3), (8.5), (8.6) and (8.7) «931.1, 931.3, 931.4, 931.5»). The deductibility of interest on funds borrowed after November 12, 1981 to contribute to (RPPs) and (RRSPs) is not permitted. Taxpayers who contribute their own savings to these plans will be unaffected.

A taxpayer is allowed to transfer funds on a tax-free basis from his/her RRSP to a RRSP for his/her spouse or former spouse from whom he/she is living apart where a court orders a division of the plan between spouses on or after the breakdown of the marriage.

Your RRSP must be collapsed before December 31 in the year you become 71 years of age.

You will have the choice of either withdrawing the funds and paying tax on them immediately, or converting your RRSP into one or any combination of:

— an annuity for life,

— an annuity for a fixed term to age 90, or

— a registered retirement income fund (RRIF), out of which payment will be made to you each year to age 90.

The term of years under either of the latter two alternatives may, if you choose, be based instead on the age of your spouse — so that payments out of the fixed term annuity or the RRIF can be spread over the period to the year in which the younger of you reaches age 90.

Individuals are permitted to have more than one RRIF. In addition, it is now permissable to withdraw any amount above the minimum presently prescribed in a year from an RRIF. Payments from a RRIF may now start at any time after purchase.

Pension reform

The major change *caused by the rules enacted on June 27, 1990* was to increase the tax-assistance limits for all types of pension plans. Taxpayers would be able to make a higher contribution or have a higher contribution put into the plan by his/her employer with either the employee or the employer receiving the full tax deduction for these contributions.

These new limits will impact particularly on money purchase (or defined contribution pensions as they are sometimes called). For defined benefit pensions, any contributions required to fund the plan would continue to be deductible.

Another change is to integrate more closely the pension benefits received under an employer-sponsored plan and an individual's RRSP. To do this a Pension Adjustment calculation will be required. This pension adjustment will be based either on total contributions (both employer and employee) in the case of a money purchase pension or on the level of the benefit for a defined benefit pension. The actual calculation will be done by the federal government from information supplied by the employer. The taxpayer will receive a notice towards the end of the calendar year indicating the amount of RRSP room he or she has (i.e. how much the taxpayer can contribute to his/her RRSP).

To ensure some equality, even individuals in a defined benefit pension which provides the maximum benefit will still have $1000 of RRSP room.

Also, taxpayers will have up to seven years to use any available RRSP contribution room. This means that if an individual does not have the funds to place in an RRSP in a given year, he/she will not lose that tax-assistance as is the case under the current system.

While many of the changes are quite technical in nature, it is worth noting that the reporting by employers of PA's will be first required as part of the T-4 reporting process in February 1991, based on pension accruals for 1990. As for the maximum contribution limits, the new schedule is as follows:

Year	Money Purchase Limit	RRSP Limit
1990(a)	$ 3,500	$ 7,500 (b)
1991	12,500	11,500 (c)
1992	13,500	12,500
1993	14,500	13,500
1994	15,500	14,500
1995	15,500 (indexed)	15,500

(a) The dollar limits for 1990 are limited to 20% of earned income; thereafter the limit is 18% of earned income. Starting in 1990, earned income does not include pension income.

(b) This limit is reduced to $3,500 minus employee pension contributions for those entitled to benefits under pension plans or Deferred Profit Sharing Plan (DPSP's), where a contribution was made in the year. The special provision for a transfer of up to $6,000 of pension income to a spousal RRSP will continue for 1989 to 1994.

(c) The limit for 1991 and subsequent years is reduced by the amount of any PA for the preceding year. The carryforward of unused RRSP room to a subsequent year will first apply in 1991.

SCHOLARSHIPS AND GRANTS

Scholarships, fellowships, bursaries, and prizes

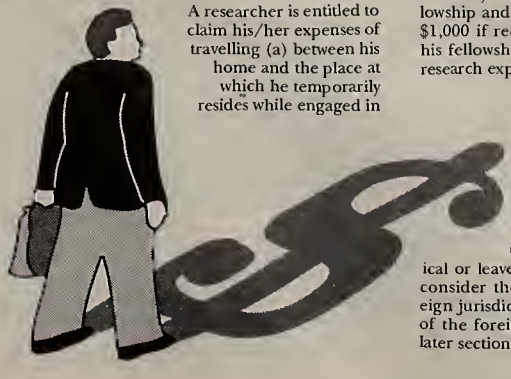
The Income Tax Act does not define the terms "fellowship", "bursary", "scholarship", "prize" and "research grant". However, Interpretation Bulletin IT-75R2 contains the Department's descriptions of these awards and its view of their treatment under the Act. The name applied to any specific grant may not be indicative of its true nature. For instance, in some circumstances an award bearing the title "fellowship" may be classified as a "research grant" for tax purposes. (IT-75R2, paragraph 17).

Paragraph 56 (1) (n) «312g» requires that the total of all amounts received during a year in respect of any or all of the above in excess of $500 must be included in income. Where a grantee receives payments of $500 or more in two successive calendar years, the $500 deduction may be claimed in each year resulting in a total deduction of $1,000. It may, therefore, be advantageous to ask the granting agency to pay these awards over two or more calendar years. Teachers and students are reminded that in some situations both moving and child care expenses may be deducted from these types of grants. (Sections 62 and 63 «347-356»).

Research grants and expenses

As mentioned above, the aggregate of the bursary type awards received in a year is eligible only for the $500 deduction. (Paragraph 56 (1) (n) «312g») (IT-75R2, paragraph 1). In contrast, awards deemed to be research grants for tax purposes must be declared as income to the extent that they exceed allowable research expenses, (Paragraph 56 (1) (o) «312h») and the $500 exemption is not applicable in this case. Personal or living expenses such as meals and lodging are normally not allowable, but may be deducted when they become part of travelling expenses incurred in carrying on the work away from home.

Revenue Canada, Taxation has now expressed its view of what can be considered a research grant. If the primary purpose of the grant is to enable the recipient to further his/her education/training, then the grant will be considered a fellowship and the expenses not deductible. If, on the other hand, the **primary purpose** of the grant is to enable the recipient to carry out research for the sake of a novel proposition, then it will be considered a research grant. IT-75R2 also states that where there are two purposes as long as the primary purpose is for research (as explained above) then the grant will be treated as a research grant. Where it is difficult to establish a primary purpose, Revenue Canada, Taxation's policy will be to leave the determination of the primary purpose to the grantor — the university.



A researcher is entitled to claim his/her expenses of travelling (a) between his home and the place at which he temporarily resides while engaged in the research work; (b) from one temporary location to another; and (c) on field trips connected with his work. (IT-75R2, paragraph 29). The view of Revenue Canada is that the travelling expenses of a researcher's spouse and dependents is not deductible from a research grant. Though this question has not been decided finally by the Federal Tax Court, Revenue Canada has reassessed a number of taxpayers disallowing these deductions. CAUT continues to lobby the government to allow the deduction, as a research expense, of the travelling cost of spouse and dependents.

Sabbaticants on leave within Canada should explore the possibility of their right to deduct moving and child care expenses. Hotel expenses while seeking a more permanent abode should be included as well as any other expenses directly associated with the project, such as the cost of research assistance, typing, photocopying, preparation and publication of reports and other relevant expenses, other than personal or living expenses. Expenditures of a capital nature may be claimed. (IT-75R2, paragraph 31).

Receipts for research expenses are not required to be filed with the taxpayer's income tax return. However, since an accounting may be demanded at any time, the researcher should keep a diary of all his eligible expenses supported by receipts where practical.

Normally, expenses incurred in a year prior or subsequent to the receipt of a research grant are still deductible therefrom. An exception pertains to expenses arising in the year prior to the receipt of the grant and before notification that the grant has been awarded. In this particular circumstance the expenses may not be carried forward. (IT-75R2, paragraph 30).

Although eligible research expenses may be deducted from a research grant they are not deductible from sabbatical salary nor from a fellowship, unless, of course, the fellowship is deemed to be a research grant. For instance, a Canada Council Doctoral Fellowship will not qualify as a research grant and is eligible only for the deduction of $500 in any taxation year regardless of the amount of research expenses actually incurred. Nor may any portion of such expenses be deducted from sabbatical salary.

Notwithstanding the above, the teacher may avoid an income tax assessment of funds used to defray research expenses by applying to his university for a research grant in lieu of all or part of his salary. Only the amount of the grant in excess of eligible research expenses will be taxed. This practice has been approved by Revenue Canada and all universities are familiar with the necessary procedures which should be completed in advance of the start of the sabbatical leave. (See 'Sabbatical Leaves' below).

It may be noted that the recipient of both a fellowship and a research grant may deduct $500 (or $1,000 if receipts span two calendar years), from his fellowship, as well as the total amount of his research expenses from his research grant.

SABBATICAL LEAVES

Only the Canadian income tax aspects of sabbatical leave allowances will be dealt with in this section of the Tax Guide. A professor on a sabbatical or leave of absence in a foreign country must consider the income tax implications of the foreign jurisdiction as well as those of Canada. Some of the foreign tax problems will be described in later sections of the Guide.

Residency

A Canadian resident is subject to Canadian Income Tax on his/her world income, whereas a non-resident is only subject to tax for certain Canadian sourced income. The question of whether or not you are resident in Canada for tax purposes is therefore significant.

Revenue Canada, Taxation issued IT-221R2 dealing with residency. The effect of IT-221R2 on teachers is that where a teacher is absent from Canada for less than two years, he/she will be presumed to have retained residence status while abroad, unless he/she can clearly establish severance of all residential ties on leaving Canada, and if there is no evidence that return to Canada was foreseen at the time of departure (i.e., by way of employment contract). IT-221R2 outlines the primary residential ties of an individual to be his/her dwelling place(s), his/her spouse and his/her dependents and personal property and social ties:

Dwelling Place. "An individual who leaves Canada, but ensures that a dwelling place suitable for year-round occupancy is kept available in Canada for his occupation by maintaining it (vacant or otherwise), by leasing it at non-arm's length, or by leasing it at arm's length with the right to terminate the lease on short notice (less than 3 months) will generally not be considered to have severed his residential ties within Canada."

Spouse and Dependents. "If a married individual leaves Canada, but his spouse or dependents remain in Canada, the individual will generally be considered to remain a resident of Canada during his absence."

Personal Property and Social Ties. "An individual who leaves Canada and becomes a non-resident will not retain any residential ties in the form of personal property (e.g., furniture, clothing, automobile, bank accounts, credit cards, etc....) or social ties (e.g. resident club memberships, etc....) within Canada after his departure."

Other Residential Ties. Other ties that may be relevant are the retention of:

a) provincial hospitalization and medical insurance coverage;

b) a seasonal residence in Canada;

c) professional or other memberships in Canada (on a resident basis); and

d) family allowance payments.

Overseas employment exemption

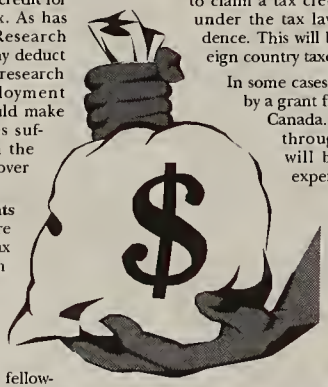
Employees of Canadian employers, working overseas in prescribed countries for more than six consecutive months, may be partially exempt from tax. (Section 122.3). Since 1984, an employee may be granted an income-tax reduction of 80% of his overseas remuneration. This credit is based on maximum annual remuneration of $80,000, prorated if the employment period is less than a year. This applies to persons working on construction, installation, agricultural or engineering projects, in resource exploration and development, or other prescribed activites. Subject to the publication of the regulations outlining these prescribed activities, teachers employed by universities and working abroad would appear not to be exempted under this provision. For purposes of Quebec income tax the eligible person will be totally exempt after residing one year abroad. If the stay is less than a year, there will be a deduction proportional to the number of completed months worked abroad.

Research expenses during sabbatical

A university teacher who plans to carry on research during sabbatical leave should arrange his/her affairs so as to avoid payment of income taxes on sums used to defray research expenses.

Such arrangements will be related to residency status, as determined by the guidelines in IT-221R2 as discussed above.

Sabbaticals — Residents of Canada — If a professor on sabbatical leave remains a resident of Canada for income tax purposes it does not matter whether he/she actually stays in Canada or emigrates temporarily to a foreign country. In either case, he/she will be taxed by Canada on his world income. If one is obliged to pay foreign income taxes on any part of world income, Canada will normally permit a foreign tax credit for all or part of the foreign tax. As has been pointed out under "Research Grants" above, the teacher may deduct eligible expenses only from research grants and not from employment income. Therefore, one should make certain that he/she receives sufficient sabbatical income in the form of research grants to cover research expenses.



M. Wilson

Sabbaticals — Non-residents of Canada — Non-residents are subject to Canadian income tax only on income received from sources within Canada. For most teachers the three main classes of Canadian source income are: (a) sabbatical salaries, business or professional income, research grants, fellowships, family allowances, etc., (b) investment income and (c) rental income. A taxpayer must file an individual income tax return in respect of the income included in class (a) above, (IT-75R2, paragraph 35). Non-residents are allowed to claim personal credits only where substantially all of their income for the year from all sources is income from employment in Canada, a business carried on in Canada, or Canadian scholarship and research grants. This limitation was broadened to allow credits such as medical expenses and certain other credits where there are certain additional types of income as specified above (Section 115). Subparagraph 115 (2) (e) (i) however provides exemption in certain circumstances where Canadian-source office or employment income is received by an individual who had previously become a non-resident of Canada in a previous year if:

a) the work is performed outside Canada, and

b) such income is either subject to income or profits tax in another country or is paid in connection with the selling of property or negotiating of contracts in the ordinary course of a business carried on by his employer. A discussion of the tax treatment of non-resident investment and rental income will follow. Research grants and other income from foreign sources are not taxable in Canada and, consequently, no precautions to avoid Canadian taxation of such income are necessary.

Leaves of absence taken abroad

Sometimes professors accept teaching or other assignments in foreign countries under which most of their income will be from sources outside Canada. If the teacher remains a resident of Canada he/she must declare and pay tax on his world income. If one establishes non-resident status he/she is then taxable in Canada only upon income from sources within Canada. One may, however, become taxable on part or all of his/her world income in his new country of residence.

Before jumping to conclusions regarding the advantages and disadvantages of non-resident status the taxpayer must consider his/her tax position in the foreign country as well as in Canada. A resident of Canada is entitled to a credit for income taxes paid to foreign countries. This credit will generally be the lesser of the foreign tax paid and the Canadian income tax otherwise applicable to the foreign income. The deduction is available only to residents of Canada and could not be claimed by a non-resident paying tax pursuant to Section 115 «1087-1094».

A taxpayer who plans to abandon temporarily his Canadian residency should consider his rights to claim a tax credit for Canadian income taxes under the tax laws of his new country of residence. This will become an issue only if the foreign country taxes visiting professors.

In some cases a foreign leave will be financed by a grant from a foundation based outside Canada. The funds may be channelled through a Canadian university and will be used to defray travelling expenses and to continue the professor's salary. If the teacher establishes non-resident status then the "source" of the funds used to pay his salary becomes critical. If the grants were paid directly to a non-resident teacher by a non-resident foundation they would not be subject to Canadian income tax. On the other hand, Revenue Canada maintains that where such funds are directed through a Canadian university they do constitute taxable income.

BUSINESS INCOME

Many teachers provide services as independent contractors for their universities or for other institutions under a contract for services which is not an employment contract and which does not give rise to income from employment. Aside from his/her regular salary, a professor may derive income from royalties, consulting fees, writing lectures, appearances on television or radio, all of which are usually classed as income from a business or profession. In computing taxable income, the teacher may deduct such expenses as are allowable from business or professional income. *Such individuals will want to become familiar with the new GST rules which may apply to this business activity (See preface note #7).*

In addition to routine teaching duties a professor may teach special courses in summer or night programmes or in graduate school. Whether a contract of service (an employment contract) or a contract for services (a business contract) exists will depend upon the facts of each case. Revenue Canada, recently supported by the courts, has concluded that special teaching services are often performed under an employment contract particularly where subjects are taught under the same conditions and discipline as apply to courses in the regular curriculum.

Contract for services

However, in some circumstances, the teaching of non-credit courses may be performed under a non-employment arrangement. Some of the factors which provide evidence of a contract for services for the teaching of non-credit courses are as follows:

a) A contract of service (employment) generally exists if the person for whom the services are performed has the right to control the amount, the nature and the direction of the work to be done and the manner of doing it. A contract for services (non-employment) exists when a person is engaged to achieve a prescribed objective and is given all the freedom he requires to attain the desired result. (From Interpretation Bulletin IT-312, paragraph 4).

b) Under a contract for services the teacher's discretion and responsibility for expenses incurred by him in providing the services should be clearly defined in a formal contract or exchange of correspondence.

c) The employment of the services of others by a teacher in carrying out his contractual obligation is evidence of a contract for services.

d) A contract for services may be implied where a teacher supplies services to more than one university or institution.

It may also be helpful to examine the four tests applied by the courts in some of the recent cases on the subject of self-employment. The four tests are: 1. the control test; 2. the integration test; 3. the economic reality test and 4. the specific result test. Details relating to these tests can be found in the Tax Column of the December, 1980 issue of the CAUT Bulletin. Copies of this information are available from CAUT on request.

Many universities enter into separate contracts with teachers for the above mentioned supplementary services. Where a university pays for such on invoice through accounts payable, or reports the income on the T4A «TP4A» form rather than on the T4 «TP4», such practice provides evidence that the university does not consider the remuneration to be employment income. In addition, the university should not withhold any income tax, CPP «QPP» or UIC on these payments. Administratively, this greatly strengthens the teacher's position when reporting the fees as business income on his/her tax return, although it does not change the proper legal characterization of the relationship between the taxpayer and the payer.

A professor who teaches a specialty course within the university confines, but on behalf of an outside institution, would do well to arrange for payment directly from the sponsor. If the remuneration is channelled through university payroll and reported on the T4 «TP4» form the recipient may experience some difficulty in persuading the District Taxation Office that it is business income. His/her prospect for success would improve if the income were paid through accounts payable on receipt of invoice from the teacher or reported on a T4A «TP4A». *Some* universities will honour such requests.

Clearly, it is to a teacher's advantage to have all business income recognized as such because of the broader range of deductible expenses. For instance, if a teacher maintains an office in the home in order to earn business income, the expenses of the office are deductible from his/her business income. (See office expenses, below). Since no income tax will be withheld at source from business income, the taxpayer should bear in mind that this deficiency must be paid when one's annual income tax return is subsequently filed. Furthermore, unless tax is deducted at source from at least three-quarters of a taxpayer's "Net Income" for a taxation year, he/she is required to make quarterly installment payments, failing which interest will be charged on the deficiency. (See Individual Income Tax Return for calcualtion of "Net Income"). (Subsection 156 (1) «1026»).

Fiscal year

If a taxpayer carries on a business he/she may adopt a fiscal year for reporting business income which may not coincide with the calendar year and which may result in a deferral of income tax payments. For instance, suppose the fiscal year of an

Italics indicate changes from the 1989 Guide.

unincorporated business ends on January 31, 1990. The income for the twelve months ending January 31, 1990 will not be reported by the taxpayer until he/she files the 1990 income tax return, in spite of the fact that 11/12ths of the business income was earned in 1989. Once a fiscal year has been established it may not be changed without approval of Revenue Canada, Taxation. (Subsection 248 (1) "Fiscal period").

It is worth remembering that each type of business activity carried on may have a separate year end. If the type of business changes sufficiently, a new and presumably more advantageous year end may be selected. While the selection of a short initial business year has the desired effect of limiting tax it should be remembered that a return to employment can create, in effect, two years income in one with resulting higher rates and tax payable.

But the taxpayer if he so elects, may consider the fiscal period in which he disposed of his business he deemed to have ended at the time it would have ended if the taxpayer had not disposed of his business during the fiscal period.

Accounting for professional income

The taxpayer must declare all professional income in the year in which it becomes receivable regardless of whether or not it is actually received. An account for services rendered will be deemed to have become receivable on the date when the bill for services is presented or the date when the bill would have been presented if there were no undue delay in presenting it, whichever is earlier. In certain circumstances, an offsetting deduction may be claimed against receivables as a reserve for doubtful or bad debts or for goods or services still to be rendered in the future. (Paragraphs 20 (1) (l) (m) and (n) «140, 150, 152»).

Deductions from business income

Generally speaking, a taxpayer may deduct from business income those current expenses or costs which were incurred in order to earn the income, provided that the expense is reasonable, is not in the nature of a personal or living expense and is not for the purpose of obtaining a permanent asset of an enduring value, i.e., a capital outlay. Allowable expenses will be deductible in the year incurred unless normal accounting treatment requires them to be deducted in a later year (e.g. prepaid fees, insurance, etc.) or the Income Tax Act requires them to be deferred (e.g. certain reserves).

Typical examples of expenses incurred by teachers to earn business income are books, journals, travelling, office supplies and facilities, telephone, postage, typing, photocopying and wages for part-time help. Less common may be expenses for promotion and entertainment. This type of outlay must not only be reasonable but is generally restricted to 80% of actual cost. One must be prepared to document such expenses with supporting receipts if requested to do so.

An individual in business may deduct salary paid to a spouse, providing the expense is reasonable in the circumstances and laid out to earn income

The computation of office expenses and the cost of the use of an automobile may be rather complex and will be described in some detail, as follows:

Home Office expenses

If a professor requires an office to earn business income and uses the office exclusively for earning business income, he/she may establish one in the home and deduct the proportion of total expenses reasonably related to earning the business income. If the house has eight rooms of which the office is one of average size, then one-eighth of all costs of maintaining the residence may be deductible. Tax reform dictates that for fiscal periods commencing after 1987, expenses for home offices will be allowable only to the extent of the taxpayer's net income for the period from the business and only where the office is the principal place of business or is used on a regular or continuous basis for meeting clients, customers, or patients.

If the taxpayer can meet these new criteria, the maintenance costs of the office may include a reasonable proportion of the realty taxes, repairs, redecorating, insurance, heat, light, water, cleaning and mortgage interest. Capital cost allowances (depreciation) on the office portion of the house are also deductible but it is recommended that where there has been no material structural change to the house in setting up the office they not be claimed for the following reasons:

a) capital cost allowances are subject to recapture upon the sale of the property, or upon its conversion back to personal use, if no actual decline in value has occurred. Under present inflationary conditions a decline in value is very unlikely to occur, which would nullify any advantage gained by claiming the allowances;

b) a taxpayer who claims capital cost allowance renders himself liable to taxable capital gains upon the office portion of his home when he sells or converts it to personal use. Full exemption from capital gains tax under the principal residence rule will be preserved if the taxpayer refrains from claiming capital cost allowance. (See IT-120R2, paragraphs «35, 36 and 37»). Only one home per married couple is eligible for the principal residence exemption with respect to gains accruing after 1981.

Where there has been a structural change in the building so that the use for business is of a more substantial and permanent nature, then the portion used for business will cease to be eligible for exemption from tax as a principal residence on any capital gain, whether or not capital cost allowance is claimed. (IT-120R2 paragraph «38»). Please refer to the comments which follow under "Capital gains exemption".

Capital cost allowance (CCA) on furniture and equipment may safely be deducted if the owner is confident that depreciation in the amount being claimed will actually occur during the period of business use. The rates for furniture and computer hardware including system software are 20% and 30% respectively (Classes 8 and 10) and are applied to the fair market value at the time they were converted from personal to business use, or to cost if acquired directly for business purposes. At the close of each year the CCA (depreciation) will be deducted from the capital value of the assets and the depreciation claim for the following year will be the applicable percentage rate of the residual balance which is described as the "undepreciated capital cost". (See example below under "Automobile Expenses"). Property acquired during the year is eligible for only one-half the normal rate applicable to the particular capital cost allowance class in the year of acquisition.

Automobile expenses

Travelling expenses frequently include the costs of owning and operating an automobile which is used partly for business and partly for pleasure. A claim for the expenses requires a record of the total costs and of the portion reasonably attributable to business use. If requested, the taxpayer should be prepared to satisfy the Tax Department that he/she is entitled to the expenses claimed, be able to produce vouchers for the listed automobile expenses and to support both the total kilometres and the business kilometres travelled during the year. Therefore, it is a good idea to use credit cards as much as possible rather than cash and to keep receipts. Note that business use does not include travelling to and from work but only travelling in the course of carrying on the business, including out-of-town business trips. If a taxpayer's business office is in his house he may claim the costs of travelling between his office and the premises of his clients.

Operating expenses will include gasoline, oil, repairs, supplies, tires, parking, carwash, licence, finance costs and insurance. Interest on car purchase before September 1st 1989 is limited to $250 per month and $300 per month for a car purchased after August 31, 1989.

Subject to the half-year rule mentioned above, capital cost allowance may be claimed at the rate of 30% of the undepreciated capital cost of the asset, being the original cost less accumulated depreciation. Commencing in 1988, Revenue Canada has imposed a maximum value of $20,000 including sales tax. Lease payments are restricted to the least of the payment, $600 per month ($650 per month for a lease signed after August 31, 1989), and the portion of the actual payment that $20,000 is to 85% of the list price including sales tax. This maximum was also increased to $24,000 for acquisitions after August 31, 1989.

GST

A travel record should be kept and the cost per kilometre determined by dividing the total cost by the total kilometres. This unit cost may then be applied to the number of kilometres travelled on business.

New sections 13(2) and 20(16.1) for 1988 require each auto purchased for an amount exceeding the maximums to form a separate class for calculating CCA unless the vehicle is used at least 90% for business. No terminal loss or recapture on disposal of the car is allowed. However, for autos purchased less than the maximum, the old CCA rules continue to apply.

An example may help to clarify these rules:

Car purchased in 1988 for	$15,000
Capital cost allowance for 1988	
30% of $15,000 x 1/2	2,250
Undepreciated capital cost	
December 31, 1988	*12,750*
Capital cost allowance for 1989	
30% of $12,750	3,825
Undepreciated capital cost	
December 31, 1989	8,925

If we assume the vehicle was sold or traded in 1990 for $6000 the loss of $2925 may be deductible as a terminal loss, because the original cost was less than the maximum. Again, assume that in 1990 the replacement vehicle cost $25,000 including tax. The deduction for 1990 is 1/2 (half year rule for new assets) *x 30% x $24,000 or $3600.* A statement of automobile expenses for 1990 might comprise the following:

Operating expenses	
Gasoline	$2,000
Car wash	200
Parking	360
Repairs	700
Licence	60
Insurance	400
Finance charges	1,560
	$5,280
Capital cost allowance (excluding any potential terminal loss)	*$3,600*
Total	*$8,880*

Italics indicate changes from the 1989 Guide.

Kilometres travelled	
Old car	
— odometer reading when sold	64,000
— odometer reading January 1, 1990	53,000
Kilometres — old car	11,000
New car	
— odometer reading December 31, 1990	*11,200*
Total kilometres — both cars	*22,200*
Cost per kilometre — 40 cents	
($8,880 / 22,200)	
Total business use of automobile for the year	3,000 km
Automobile expense claim — 3,000 x 40	$1,200

For those registered for GST, tax paid on these business expenses will qualify for an input tax credit.

Business or professional fee income

Taxpayers must file a statement of business income and expenses, if applicable, with their income tax returns. For this purpose Form T2032 — Statement of Income and Expenses — is available from any District Taxation Office. The statement may cover a taxation year ending on December 31 or any other fiscal period which has been properly adopted by the taxpayer. (See "Fiscal Year" above).

The following statement is a typical example:

Income Statement for the Year Ending December 31	
Income — professional fees earned	$14,000
Expenses	
Office (see statement re qualification)	1,435
Stationery and supplies	250
Books and periodicals	200
Professional society fees	460
Automobile (see above)	1,200
Capital cost allowance — furnishings	480
Total	$4,025
Net professional income	$9,975

Statement of office expenses	
Realty taxes	$2,000
Interest on mortgage	7,600
Insurance	200
Heat	800
Telephone	250
Water	175
Light	455
Total	$11,480
One-eighth	$ 1,435

(Assuming that the office occupies one room of average size in an eight-room house).

Statement of capital cost allowance — furnishings and equipment	
Class 8 — 20%	
Undepreciated capital cost	
January 1, 1990	$2,000
Purchase — electric typewriter	850
	$2,850
Less proceeds of disposal of old typewriter	50
December 31, 1990	$2,800
Capital cost allowance for 1990	
20% of 2,000	$ 400
20% of (850 – 50) / 2	80
	$ 480

Capital cost allowance has been deducted only in respect of furniture and equipment. No allowance has been claimed on the office portion of the residential building so as to avoid the possibility of recapture of depreciation and taxable capital gains when the property is sold or converted to personal use.

Taxation of artists, writers and musicians

Because of major problems relating to the reassessment of business losses for artists and writers, a special Sub-Committee of the House of Commons conducted a study and issued a report in June 1984.

On March 6, 1989, Revenue Canada issued Bulletin IT-504R. It deals with the determination of income for artists and writers who are self-employed. The subject matter includes sources of income, reasonable expectation of profit and inventories. The section dealing with reasonable expectation of profit describes the criteria used to determine whether or not a business is being carried on. This Bulletin will be of interest to all those whose creative efforts do not promise to result in large incomes.

Artists, writers and musicians should also refer to IT-311 (IMP 80-5) which covers the allowable expenses of musicians and self-employed performers and IT-312 (IMP 80-3RI) which contains guidelines on whether such individuals are employees or are self-employed. Musicians using their own instruments in employment will want to refer to a new section, 8 (l)(p), which deals with deductions for the costs of musical instruments. Maintenance, rental, insurance and capital cost allowances are deductible to the extent that they do not exceed employment income from this source. CAUT would be happy to advise anyone requiring clarification of points in these areas.

INCORPORATION

Significant tax advantages may be obtained by incorporating a business. The low tax rate allowed Canadian small businesses operating in particuar provincial jurisdictions, combined with the dividend tax credit, may result in a lower aggregate tax burden than that applicable to an unincorporated business. For example, the corporate rate of tax may vary from 12% to 23%, compared to personal tax rates ranging from 24% to 51%. While some additional tax may be exigible upon the withdrawal of such income, by way of a dividend, there may be ways of reducing or deferring such tax so that the overall burden is less.

Other advantages besides the potential for tax deferral, include the possibility of splitting income among family members, and the potential eligibility of the shares for the $500,000 capital gains exemption that is available on the disposition of the shares of a small business corporation.

(See comments below on Capital Gains Exemption). The costs of incorporating would include initial costs and ongoing extra accounting and legal fees and annual filing fees to the jurisdiction in which the company is incorporated.

Personal Service Corporations

In the past, executives and highly paid employees have attempted to reduce their personal tax burden by interjecting a corporation between themselves and the persons to whom they provided

personal services. Frequently, this corporation was used to split the executive's or employee's income among his/her family members.

To ensure that individuals who use such corporations do not achieve any undue advantage through the corporation, the only deductions allowed to the corporations are for the wages, salaries and other employment benefits paid to these incorporated individuals. No other expenses are deductible. Furthermore, such corporations now pay tax at the maximum corporate rate which is not significantly different from the highest personal rate. Thus there is little, if any, advantage to such arrangements at the present time.

Business Investment Losses

If one disposes of a share or loan receivable by a Canadian small business corporation, either by an arm's length sale or because the corporation is effectively insolvent, the resulting loss multiplied by the fraction of the loss which is allowable for that year (75% for 1990 and later years), may be deducted from income from other sources. The business must be carried on in Canada with 90% of its assets, valued at fair market value, employed in the business operation. Being effectively insolvent includes bankruptcy and cases in which it is reasonable to expect the corporation will be wound up, and where, in fact it was dormant for 24 months.

MISCELLANEOUS

Capital gains exemption

Each individual has a cumulative life time exemption available to offset capital gains. The exception to this is the case of the family business or family farm where an *additional* exemption may be available. It should be noted that these figures offset gross capital gains and not the net amount after deducting the tax exempt portion. Tax reform has increased the percentage of gross capital gains which must be added to income from the 1987 level of 50% to 66 2/3% for 1988 and 1989 and 75% thereafter.

Starting in 1988 the capital gains exemption cannot be claimed except to the extent that net taxable capital gains (capital gains less capital losses) exceed the taxpayer's cumulative net investment loss (CNIL). CNIL is defined as the excess of a taxpayer's investment losses over investment income. This has the effect of denying the exemption until such time as the taxable capital gains exceed CNIL.

Cumulative Net Investment Losses (CNIL)

Because the government does not wish to allow capital gains to remain untaxed while permitting the deduction of interest expense on carrying such investments, this concept of CNIL was introduced. Your CNIL account consists of net lifetime losses from passive investments as follows:

a) amounts deducted in computing property income (interest costs and carrying charges). Property in this context includes securities which normally provide interest and dividends as well as rental properties.

b) property losses net of gains (rental losses etc.)

c) limited partnership losses net of gains

d) 50% of natural resource exploration and expense deduction net of profits.

As this CNIL amount is cumulative from 1988, it is an important calculation if you ever wish to claim the capital gains exemption. Revenue Canada provides form T936 for the calculation and readers may wish to update it annually to be certain of this exemption.

Alternative minimum tax

Alternative minimum tax measures were introduced effective in 1986. This measure represents an attempt to ensure that all taxpayers pay their fair share. Because of changes to the original proposals and a $40,000 income exemption, this new tax will likely apply only to large capital gains, tax-sheltered income and cases where large amounts have been transferred to pension plans or RRSP's after 1985.

Real estate

Tax reduction has sounded the death knell for MURBS. The capital cost allowance deduction on any certified MURB acquired after June 17, 1987 is subject to the ordinary rental loss restriction in that, in aggregate, a rental loss may not be created or increased by CCA. While the program had terminated at the end of 1981, some MURBS could be acquired from an earlier purchaser. Existing owners at June 17, 1987 may claim CCA to create or increase a rental loss which could be applied against income from other sources until 1993. New owners may not.

Farms

Farms, or farming operations, have been significant tax shelters for many years. Several changes to the treatment of farm income and losses were originally proposed under tax reform, mainly dealing with the deductibility of farm losses and the use of the "cash basis" for computing profits or losses.

The Government has, however, decided to consult further with farm groups before implementing changes. Nonetheless, for taxation years commencing after 1988, an inventory adjustment will be required to reduce cash basis losses created by an accumulation of inventory, subject to transitional relief for existing farm businesses.

There still remain considerable advantages from engaging in farming operations. Farm property may be transferred, within certain limits, to children of the taxpayer on a "rollover" basis, or, if sold, may pemit the vendor to claim the $500,000 capital gains exemption. Many other considerations are relevant and thus professional assistance should be sought before any farming operation is considered, particularly if it is expected to be a tax shelter.

Works of Art

Works of art may often provide taxpayers with non-taxable enjoyment as well as a tax deduction. If donated to a recognized charitable institution, the full value at the time of the gift may be claimed as a charitable donation (without the 20% limit) and, in most cases, without having to pay capital gains taxes on the increase in value over the purchase price. Where the gift does not qualify for this treatment under the Cultural Property Export and Import Act, the taxpayer may nevertheless obtain some advantage by reason of the fact that he or she may elect a transfer price between cost and market value for gifts of capital property to a charitable organization.

Interest Expense

One of the ways to improve personal cash flow is to eliminate debt on which interest is not tax deductible. Available cash should be used to repay funds borrowed for personal expenditures (such as a home mortgage or loans for personal assets) rather than to repay loans for investment or business purposes.

Interest on money borrowed to acquire commodities, such as gold, is not deductible if any gain or loss will be treated as a capital gain or loss. Similarly, it is possible that the tax authorities will seek to disallow interest on loans used for the purpose of acquiring assets whose major potential is capital appreciation (subject to the capital gains exemption) as opposed to any return in the form of taxable income such as dividends or rent.

If an individual owns investments or a business, it may be possible to convert non-deductible interest into deductible interest if care is exercised in restructuring the loans. In this regard, it is worth noting that interest on money borrowed to finance an investment or business may cease to be deductible when the property is disposed of and is not replaced by another property having a value at least equal to the amount of the loan. For example, interest on money borrowed to acquire a tax sheltered investment may cease to be deductible if the investment is sold. In such a case, it may be prudent to retain the investment until the loan can be repaid from available cash. Interest on loans for investment purposes is only deductible to the extent that it is actually paid in the year, unless the taxpayer computes his income on the accrual basis.

While the deduction of interest (and other carrying charges) in excess of investment income is not precluded, any cumulative net investment losses incurred in 1988 and subsequent years may affect the timing of the capital gains exemption claim. To the extent that this exemption has not been fully utilized, consideration should be given to deferring such expenses (interest is generally deductible when paid) until the year following the realization of an otherwise exempt capital gain. Shareholders of controlled companies might also consider receiving dividends to offset the investment losses if the net cost is less than the loss of the capital gains exemption.

Individuals who are partners in an unincorporated business (legal, medical, etc.) may consider using accelerated drawings to pay down personal debts in respect of which the interest expense is not deductible. The partners could then borrow new funds to inject capital into the business or the partnership could borrow to replace needed working capital. In either case, the interest on these new loans should be deductible. Furthermore, the interest on or losses as a result of these loans will not be included in the calculation of "cumulative net investment losses" where the individual is actively engaged in the business such losses will be business rather than investment losses.

CANADIAN INVESTMENT INCOME OF NON-RESIDENTS

With a few minor exceptions, dividends, interest, rents, royalties and other passive income, payable to non-residents from sources within Canada are subject to withholding tax. The rates range from 5% to 25% depending upon the nature of the income and the provisions of any relevant international tax treaties.

The taxpayer may give notice of his non-residency to companies, banks, and other institutions that pay him such income and direct them to withhold the tax and remit it to his District Taxation Office. Perhaps a more practical arrangement is to select an agent who will receive all his investment income and account to the Tax Office for the withholding tax. Many banks, trust companies and stock brokerage firms are familiar with the various rates of tax and the remittance procedures involved and will perform this service for their customers.

Canadian departure tax

Persons who cease to be residents of Canada should be aware that they may be subject to tax on capital gains on certain investments and other capital properties which they will be deemed to have disposed of immediately prior to departing from Canada (Subsection 48 (1) 242-247). Exemptions

and elective provisions exist and should be investigated.

Canadian rental income

Non-residents

If a non-resident owns a home and rents it during his/her absence from Canada, the rental income is subject to tax which may be paid in accordance with the following alternative procedures.

1(a) The taxpayer may arrange with an agent, or his tenant, to withhold and remit 25% (or less, if reduced by treaty) of the gross rents and may permit such remittances to constitute a complete discharge of the liability for income taxes on rental income. (Paragraph 212 (1) (d)). (The Quebec Taxation Act does not levy a withholding tax on payments to non-residents).

1(b) The non-resident may then elect under Section 216 to pay tax on his/her net rental income at marginal rates applicable to residents, but without personal tax credits for himself/herself or dependents. He/she may exercise this option at anytime within two years of the end of each taxation year in which the rents were received. The marginal rates for the taxation year will be applied to net income after deduction of all relevant expenses such as realty taxes, repairs, insurance, mortgage interest, agents' fees, capital cost allowances on furnishings, etc. If the tax on net income after deduction of expenses proves to be less than the amount already withheld from the gross rents, then a refund of the excess may be claimed.

Capital cost allowances (depreciation) should not be claimed on the building since it will only be recaptured upon reoccupation and they will also render the property subject to capital gains tax. Capital cost allowance on furniture and equipment may safely be deducted from rents if the owner is confident that depreciation in the amount being claimed will actually occur during the rental period. The rate is 20% and is applied to the fair market value of the furnishings at the time they were converted from personal use to rental property. At the close of each year the capital cost allowance (depreciation) will be 20% of the residual balance. (See example of capital cost allowance claim on furnishings and equipment under the heading of "Business or professional fee income" above).

For example, suppose a teacher rented his residence containing furnishings valued at $10,000 on September 1, 1989 under a lease running from September 1, 1989 to August 31, 1990. He would be entitled to claim capital allowance of $1,000 (1/2 of 20% of $10,000) from rental income received during the period of September 1, 1989 to December 31, 1989. The conversion is deemed to have occurred on the change of use. However, if the fair market value of the furnishings on August 31, 1990 turns out to be greater than $9,000 ($10,000 minus capital cost allowance of $1,000), then any excess of market value over $9,000 will be recuperated in 1990. If the fair market value should exceed $10,000 the excess is a capital gain, which is taxable at 3/4 of the ordinary tax rates in *1990*. The teacher will be entitled to no capital cost allowance for *1990* in any event since property was not in use as a business asset on December 31, *1990*.

The above example assumes that the teacher had a cash profit (income before CCA) of at least $1,000 during the period from September 1, 1989 to December 31, 1989. A loss cannot be created by claiming CCA on either furnishings or the building in most cases.

It is possible that there could be a substantial deterioration in the value of furniture over the period of a lease. This could well result in a reduction in the fair market value in excess of the capital cost allowance claimed. This "terminal loss" will serve to reduce taxable income in the year from any source.

Also, subsection 45 (2) «284» allows the taxpayer to elect that no change in use has occurred in the conversion of property from one purpose to another. By so doing, even though the taxpayer will not be able to claim the house as a principal residence in years of non-residency, he/she will be able to defer any capital gains triggered when the rental property is eventually reconverted to be a personal use property (see subsequent discussion on "Election under subsection 45 (2) «284»" for further detail).

2. As an alternative to the procedure described above, the non-resident may elect to file with Revenue Canada, Taxation form NR6 which is a joint undertaking by the non-resident and his/her agent to file an income tax return (under section 216 as described under 1(b) above) within six months after the end of the year. Under such an arrangement the agent is required to withhold and remit 25% (or 15% depending on the treaty Canada has with the country in which the Canadian non-resident resides) of the net amounts of rental income (rent less expenses but before deducting CCA) which is available to the non-resident. Then, when the income tax return is filed, the balance of the income tax owing, if any, must be paid, or a refund claimed if there has been an over-payment. A separate undertaking is required for each taxation year. (Subsection 216 (4)).

Canadian rental income of residents

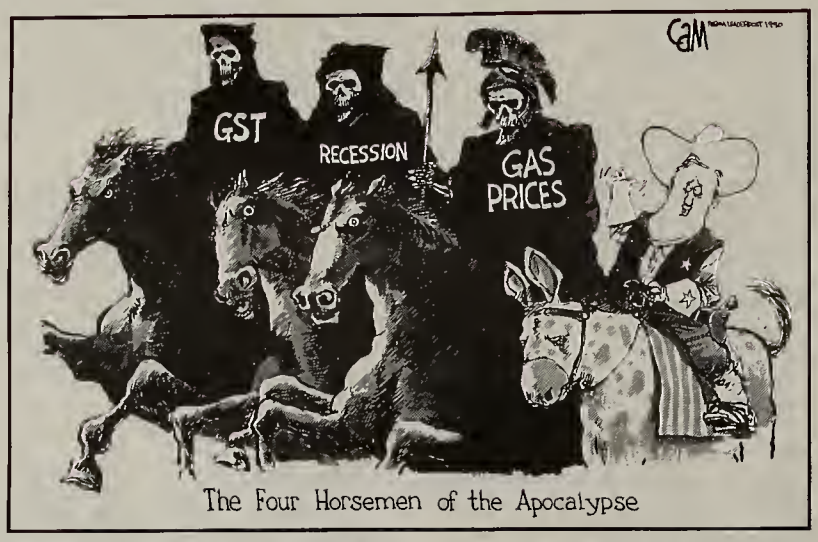
An individual who remains a resident of Canada regardless of the fact that he may emigrate temporarily to a foreign country must pay tax on his world income including the net rental income of his home, if applicable. (See form T-776, Statement of real estate rentals).

Election under subsection 45 (2) «284»

When a residence is rented (or used in a business) and thus converted to an income-producing property, the taxpayer is deemed by subsection 45 (1) «281» to have disposed of the property at its fair market value. Normally, this causes no problem as any resulting gain is usually exempt from tax on the basis that the house was the taxpayer's principal residence. (Subsection 45 (1) «281» also deems the taxpayer to have reacquired the property — both land and building — at that fair market value, and the taxpayer may thus claim capital cost allowance on the deemed reacquisition cost of the residence building). However, the taxpayer may elect under subsection 45 (2) «284» to be deemed not to have commenced to use his property for the purpose of producing income, and where such election is made there is no deemed disposition and reacquisition. Also at the time of moving back into the house there will not be a deemed disposition and reacquistion as would normally occur. If the 45 (2) «284» election is not made, any increase in value during the rental period will be taxed because of the deemed acquisition and disposal at fair values at the beginning and end of the rental period. The 45 (2) election should be filed with the return for the year during which the initial change occurred. Revenue Canada will however accept a late filing of the election under certain circumstances.

During the years when an election is in force, the owner may designate the residence to be the principal residence, but not for more than four years (except where section 54.1 «286» applies as discussed in the following paragraph), even though he/she did not "ordinarily inhabit" the property during those years. This rule applies, for example, to an individual who moves out of his/her residence with the intention of returning to it at a later date and in the meantime uses it for the purpose of earning rental income. In these cases, the individual must be taxed as a resident, or deemed to be resident in Canada by subsection 250 (1), during the years the property was rented to be able to designate the property as a principal residence for those years. During the period covered by the election under subsection 45 (2) «284», all rent income (net of applicable expenses *except capital cost allowance)* is subject to tax.

Section 54.1 «286» removes the four-year limitation referred to in the preceding paragraph for taxation years which are covered by the election under subsection 45 (2) «284» in certain instances where the employee has moved as a result of his employer wishing him/her to work at another location.



The Four Horsemen of the Apocalypse

Italics indicate changes from the 1989 Guide.

A pamphlet entitled "Capital Gains and Valuation Day" is available from Revenue Canada, Taxation.

Summary of advantages of non-resident status

As discussed above, a teacher on sabbatical or temporary leave of absence in a foreign country will probably still be considered to be a resident of Canada. However, the following advantages of achieving non-resident status should be considered by those individuals who feel that they meet the criteria outlined in IT-221R2:

(a) Income received by non-residents from sources outside Canada is not subject to Canadian income tax.

(b) Withholding tax is applied to investment income paid or credited to non-residents at rates likely to be lower than the marginal rates imposed upon residents.

(c) Net rental income will probably be taxed at lower rates to non-residents than to residents.

(d) Some non-residents (for example, residents of U.S.A.) may de-register Canadian registered retirement savings plans at a lower income tax rate than that applied to residents.

(e) Upon becoming non-resident a taxpayer acquires certain options regarding capital gains on his/her investments, which, if judiciously selected, may result in less capital gains tax than he/she would pay as a resident.

Before seeking to establish non-resident status, a teacher should consider the combined effect upon his interests of both Canadian and foreign income taxes. Some of Canada's international tax agreements permit Canadians to do research in treaty countries free of foreign income tax on Canadian grants and sabbatical salaries. Some of the countries also exempt income derived from teaching within their borders. In some instances similar exemptions from Canadian income tax are extended by Canada to foreign nationals teaching or pursuing research here.

Some of the issues of consequence to Canadians who plan to go abroad are discussed in the following sections.

INTERNATIONAL TAX TREATIES AND FOREIGN TAXATION

In addition to the Canada-United Kingdom Income Tax Convention and the Canada-U.S. Income Tax Convention, the following is a list of countries with which Canada has signed tax conventions as of *July 9, 1990.*

Australia, Austria, Bangladesh, Barbados, Belgium, Brazil, Cameroon,* Cyprus, Denmark, Dominican Republic, Egypt, Finland, France, Germany, Guyana, India, Indonesia, Ireland, Israel, Italy, Ivory Coast, Jamaica, Japan, Kenya, Korea, Liberia, Luxembourg, Malaysia, Malta, Mexica*, Morocco, Netherlands, New Zealand, Norway, Pakistan, Papua New Guinea, People's Republic of China, Philippines, Poland, Romania, Singapore, Spain, Sri Lanka, Sweden, Switzerland, Thailand, Trinidad and Tobago, Tunisia, U.S.S.R and Zambia*.

The Agreements between Canada and the countries marked with an asterisk have not been ratified as of July 9, 1990.

The Agreement with South Africa was terminated September 23, 1985. The provisions of that Agreement cease to be effective in Canada for all taxation years coding in 1986 and subsequent years.

The basic purpose of these treaties is to avoid double taxation and prevent tax evasion. Invariably, a treaty will contain provisions that determine which of the contracting states will tax income from certain specific sources and in some instances, the rate of tax that will apply. International tax treaties are usually reciprocal in that they apply in reverse to the taxation of a Canadian by a foreign country and the taxation of a foreign person by Canada. Taxation by any country is first governed by the laws of that country. Where there is conflict between the local laws and an applicable treaty, the treaty provision will modify the local laws. This point is covered at Article 23 of the OECD Model Convention referred to below.

Canadian tax credit for foreign taxes

A teacher who remains a resident of Canada for income tax purposes even though physically outside Canada will be taxed by Canada on world income although the Canadian Income Tax Act gives the individual the right to deduct an amount from his/her Canadian taxes in respect of any foreign income taxes regardless of whether or not a tax treaty exists between the two countries. Generally speaking, the foreign tax credit allowed by Canada will be the foreign tax paid, or the Canadian tax attributable to the foreign income, whichever is the lesser. As a result, a teacher who retains Canadian residency will be taxed only once on the foreign-source income but at the higher of the Canadian and foreign tax rates.

Canadian Taxation of Sabbatical Salary

As discussed above, since 1980 Revenue Canada has taken a new stance on the taxation of Canadian residents who are abroad for less than two years. (IT-221R2). Even if a teacher successfully establishes that he is a non-resident of Canada while on a foreign sabbatical, Canada will still tax the sabbatical salary when it is paid from a Canadian university to the teacher. (Paragraph 115 (2) (c) «1093d»). An exemption from Canadian tax in paragraph 115 (2) (e) has been considered inapplicable by Revenue Canada on the basis that the teacher is not performing duties of employment when on sabbatical. (See also IT-161R3, Paragraph 3).

The O.E.C.D. Model Convention

For the most part, Canada's various tax agreements follow an internationally recognized form. A Model Convention for the avoidance of double taxation was adopted by the Organization for Economic Co-operation and Development (O.E.C.D.) at Paris on April 29, 1977. Canada is a member of O.E.C.D. and many of Canada's tax treaties, particularly those recently negotiated, follow this model. The 12 page Model Convention contains 30 articles broken down into 7 chapters which cover scope, definitions, taxation of income (articles 14, 15, 19 and 20 which are summarized below are included in this chapter), taxation of capital, methods of elimination of double taxation, special, and final provision.

The Model Convention contains the following articles which may be of interest to teachers and students.

Article 4: Resident — The laws of each Contracting State will determine the meaning to be attached to the term 'resident' for income tax purposes within that State. The term will not apply to a person who is liable to tax in a State only because he has income from sources in that State or capital situated therein.

In the event of a person being classed as a resident of both Contracting States, various criteria are stipulated to determine his resident status. These are: location of a permanent home, personal and economic relations, habitual abode and nationality. If these criteria are not decisive then the two States will settle the question by mutual agreement.

Article 14: Independent personal services — Income derived by a resident of State "A" in respect of professional or other independent personal services shall be taxable only in State "A" unless he has a fixed base regularly available to him in State "B". In the latter case, State "B" may tax such income as is attributable to that fixed base. The term 'fixed base' is not defined in the model convention but Revenue Canada has offered the opinion that it may be described as a centre of activity of a fixed or permanent character which should be regularly available to the person who is carrying out the activities. Furthermore, the person carrying on the activities should normally be in a position to exert a measure of control over the "fixed base". 'Professional services' include such activities as independent scientific, literary artistic, educational or teaching activities as well as the independent activities of physicians and other "professionals".

This rule covers those who periodically, and for their own benefit, lecture or teach for wages or honoraria outside Canada. Administrators may deduct withholding taxes from such payments. They may be unaware that this treaty with Canada does not require Canadians to pay tax. In this situation, the Canadian taxpayer is required to file a US tax return to recover the tax paid. Unfortunately, this is not a simple matter. The foreign tax authorities generally require the correct forms to be used and to be completed accurately. This usually involves professional advice. Because the tax is not payable, Revenue Canada is not required to allow a Foreign Tax Credit against the income, even though they do require that the income be reported and Canadian tax paid.

Article 15: Dependent personal service — Salary or wages derived by a resident of State "A" in respect of an employment shall be taxable only in State "A" unless the employment is exercised in State "B" in which case it may be taxed in State "B" subject to the following conditions:

The employment income of a resident of State "A" earned in State "B" will be taxable only in State "A" if:

a) the recipient is present in State "B" for not more than 183 days in the fiscal year, and

b) the remuneration is payed by an employer who is not a resident of State "B", and

c) The remuneration is not borne by a permanent establishment or fixed base which the employer has in State "B".

Article 19: Government service — Salaries paid to residents by State "A" present in State "B" for the purpose of performing services in discharge of government functions shall be taxable only in State "A". Where such services are rendered by nationals of State "B" or by persons who did not become residents of State "B" solely for the purpose of rendering the services, the salary will be taxed only in State "B".

Article 20: Students — A student resident of State "A" who visits State "B" to study will not be taxed by State "B" on maintenance funds received from sources outside State "B" regardless of whether he remains a resident of State "A" or becomes a non-resident.

General provisions

International treaties permit a taxing state to apply its own taxation laws and residency requirements as long as they do not conflict with the treaty. This may give rise to complications because of the differences which prevail between contracting states, placing an onus upon visitors to acquire some understanding of the local income tax laws and practices. However, where the OECD model is followed, the practical implications are that a teacher or student visiting a treaty country to carry

on research or study will not be taxed in that country upon sabbatical salary or maintenance funds received from outside sources during his visit. On the other hand, a teacher or student could be taxed in that country on salary or wages earned therein, subject to the exceptions of Article 15. Also, where the OECD model is followed, Canadian source research grants, scholarships and fellowships received in a foreign country by the Canadian on sabbatical should not be taxed in the foreign county, although they will be taxed by Canada (because the taxpayer is still considered resident in Canada or pursuant to paragraphs 115 (2) (b) and (b.1) 1093 (b) and (c)). Canadian source interest, dividends and royalties should similarly be non-taxable in the foreign country but taxable in Canada. Other types of income may or may not be taxed depending on the local laws and the terms of the applicable treaty.

Special exemption for teaching remuneration

The Model Convention no longer contains the provision by which one state will permit residents of another state to teach within its borders for a period of two years free of tax on their teaching income. The Department of Finance has declared that this privilege will not be included in any new tax treaties nor in any renegotiation of existing treaties.

Teachers visiting Canada from the following countries will be subject to withholding at source on teaching income and deductions for Canada Pension Plan and must file income tax returns. If, and when, a teacher's temporary stay in Canada is terminated he/she may apply for a refund of taxes paid on teaching income and Canada Pension Plan contributions, providing he/she meets the exemption of the applicable treaty. These comments apply to agreements with Denmark, Finland, Ireland, Norway, Trinidad and Tobago and Japan. Persons who teach in those countries or are in Canada as teachers from those countries will want to carefully consider the 1989 revision to Interpretation Bulletin IT 68R2, as well as the applicable treaty.

Residents of treaty countries teaching in Canada

A professor from a treaty country who is teaching in Canada should take note of his/her position with regard to income taxes in the homeland as well as the Canadian situation. These international agreements may provide exemption from Canadian tax on the teaching income of residents of the contracting states, but may not absolve such individuals from liability for income taxes at home.

Canadian residents teaching in treaty countries

Professors planning to teach in other countries should enquire as to whether they can be exempted from withholding taxes, and should make arrangements to apply for exemptions, where applicable.

The Canadian should bear in mind that the agreement exempts Canadians from income tax only in the foreign country and not necessarily in Canada. If the individual remains a resident of Canada he/she will be subject to Canadian income tax on world income. However, if he/she becomes a non-resident, he/she will not be taxable by Canada on income from sources outside Canada. Whether he/she may remain tax-exempt in the treaty country after becoming a non-resident of Canada will depend upon the particular agreement of the country in question and its interpretation by local tax authorities. The situation should certainly be investigated by the Canadian teacher before making any commitments. He/she should also keep in mind that it is only a matter of time before the reciprocal two-year exemptions will be eliminated from all Canadian international tax treaties and possibly with retroactive consequences.

FEDERAL INCOME TAX RATES

1990

$ Taxable Income	$ Basic Federal Tax	% Marginal Rate On Excess
0	—	17%
$ 28,275	*$ 4,807*	26%
$ 56,550	*$ 12,158*	29%

Note: For 1990 there ia s 5% surtax of basic federal tax payable after deducting personal and dividend credits, plus a second surtax of 3.0% on basic federal tax in excess of $15,000.

COMPARATIVE PROVINCIAL RATES

(% of Basic Federal Tax)

	1990		
Newfoundland	*62.0*	Saskatchewan	50.0*
P.E.I.	57.0*	Alberta	46.5*
Nova Scotia	*59.5**	British Columbia	51.5
New Brunswick	60.0	N.W.T.	*44.0*
Quebec (see below)		Yukon	45.0
Ontario	*53.0**	Non-Residents	*52.0***
Manitoba	52.0*		

* These provinces each exact a surtax, generally on higher income levels. To determine your precise provincial surtax, you must refer to the appropriate Revenue Canada tax guide for each province.

** Extra Federal tax *in lieu of provincial tax*

QUEBEC INCOME TAX RATES

1990

$ Taxable Income	$ Basic Federal Tax	% Marginal Rate On Excess
0	—	16%
$ 7,000	$ 1,120	19%
$ 14,000	$ 2,450	21%
$ 23,000	$ 4,340	23%
$ 50,000	$ 10,550	24%

Note: Quebec taxpayers receive an abatement of 16.5% of the basic federal tax.

Foreign Taxation

This section deals with specific and unique articles in conventions with some of Canada's major trading partners. In this issue of the guide we have removed the sub-sections dealing with the conventions with France, India and the United Kingdom. Readers requiring this information may refer to the 1988 guide. We have, this year, continued to include sub-sections in respect of Italy and Japan.

1. The United States

A new Canada-U.S. Tax Convention took effect on October 1, 1984, for certain reductions in withholding tax at source on dividends, interest, royalties, pensions and annuities; on January 1, 1985, for other reductions in tax from the former Convention; and on January 1, 1986, for cases where tax is increased from the former convention.

A Canadian professor or teacher who spends a period of up to two years teaching at an educational institution in U.S. will still be exempted from U.S. tax in 1985. For 1986, however, this two year exemption is deleted. Any fees for personal services (non-employment income) performed in U.S. are not taxable in U.S. unless he/she has a "fixed base" regularly available in U.S. to which the income is attributable.

A professor who plans to take a sabbatical leave in the United States will probably qualify as a student ("F" visas) or as an educational or cultural exchange visitor ("J" visas) and as a non-resident alien of the United States. In these categories the individual may exclude from income subject to U.S. tax the sabbatical salary paid to him/her by the Canadian university. Otherwise, remuneration for services performed in the U.S.A. will normally be subject to U.S. tax even though the employer is outside the U.S.

It is pertinent to note that if a person is a candidate for a degree at an American university, all amounts received as a scholarship or fellowship grant may be excluded from income for U.S. tax purposes regardless of whether the source is from within or outside the United States. However, any portion of the grant which represents compensation for teaching, research or other employment required as a condition of receiving the grant must be included in income unless all degree candidates must perform similar services. If a person is not a candidate for a degree, then a scholarship or fellowship grant in the U.S. is taxable to the extent it exceeds $300 per month multiplied by the number of months for which the grant has been received during the year. The $300 monthly exclusion from income is availabale only if the grant is made by a foreign government, a non-profit organization that is exempt from U.S. income tax, by the government of the U.S., or one of its agencies, or a state government, or by an international organization or a binational or multinational educational and cultural organization under the Mutual Educational and Cultural Exchange Act of 1961. The exclusion is limited to a total of 36 months, which need not be consecutive. Thereafter the entire amount of the scholarship or fellowship grant is subject to U.S. income tax.

Overriding rules

The above rules contained in U.S. Legislation are subject to overriding rules in the 1984 Canadian-U.S. Tax Convention.

Provisions in that Convention of interest to teachers are:

Article IV: Residence — follows closely Article 4 of the OECD Model Convention. In the case of dual residency, the provisions of the treaty must be referred to.

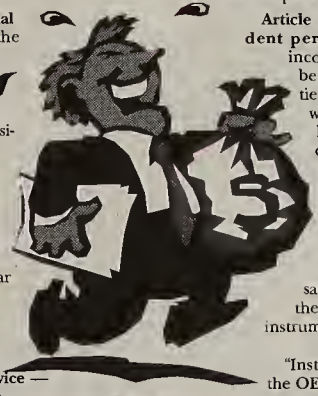
Italics indicate changes from the 1989 Guide.

Article XIV: Independent Personal Services — will be taxed in the country of residency only, unless attributed to a fixed base regularly available in the other country.

Article XV: Dependent Personal Services — will be taxed only in the country of residence unless attributable to services performed in the other country. In any case a Canadian resident (and vice versa for a U.S. resident) will not be taxed on remuneration for services performed in the U.S. if either:

a) the remuneration is not more than $10,000 (U.S.) or

b) he/she is not in the U.S. for more than 183 days in the year and the remuneration is not borne by an employee resident in the U.S. or by a foreign employer's business in the U.S.



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Article XIX: Government Service — a Canadian citizen will not be taxed in the U.S. on remuneration for services of a governmental nature if paid by Canada or by a province or local authority of Canada. This does not apply if the government is actually carrying on a business in the U.S.

Article XX: Students — see Article 20 of the OECD Model Convention.

2. Italy

The treaty with Italy dates from November 17, 1977. A Protocol amending it was signed on March 20, 1989. The Protocol in effect from January 1, 1988, provides relief to those who are in receipt of social security or war veteran's pensions. The text of the convention is patterned after the OECD model. Article XIV — Independent Professional Services, Article XV — Dependent Personal Services, Article XIX — Government Service, and Article XX — Students. The text of these articles is nearly identical to Article 14, 15, 19 and 20 of the OECD Model (see above).

3. Japan

The treaty with Japan came into force on November 14, 1987. Its provisions have effect in Canada from January 1, 1988. The text is, again, closely following the OECD Model.

Article 4 — defines residency as domicile, residence, place of head or main office, place of management, or any other criterion of a similar nature. As in the OECD convention, conflicts are settled by mutual agreement.

As in the case of the Italian treaty referred to above, the articles in respect of Independent and Dependent Professional Services, Government Services, and that respecting students closely follow the OECD model.

4. West Germany

A Canadian present in Germany for more than 183 days in a tax year may well be considered to be a resident of Germany and taxed on his world income, subject to the provision of the tax treaty between Canada and Germany.

A revised treaty was signed July 17, 1981. It was ratified on September 23, 1983. The following provisions will affect taxation of teachers visiting between Canada and Germany.

Article 14 — Independent Personal Services: Income from professional services which includes independent scientific, literary, artistic, educational or teaching activities will only be taxed in Germany if the individual has a fixed base (eg., office) regularly available to him in Germany for the performance of his duties.

Article 15 — Remuneration for dependent personal services: employment income earned by a Canadian may be taxed in Germany if the activities are performed in Germany. It will not be taxed in Germany, however, if the Canadian resident is not in Germany for more than 183 days in the fiscal year and he is paid by a Canadian resident who bears the cost.

Article 19 — Government service: citizens of Canada will be exempt from German tax on salary for service to Canada, one of the provinces a local authority or an instrumentality thereof. This exemption applies to non-business activity. "Instrumentality" is not mentioned in the OECD Model and is defined as "any agent or entity created or organized by the Government ... in order to carry out functions of a governmental nature." This Article exempts from German tax any Canadian resident who performs services in Germany for Canada or a Province of Canada unless the taxpayer is resident in Germany and is not a Canadian national. The reverse applies to Germans working in Canada.

Article 20 — Students: a full time student in Germany from Canada is exempt from German tax on payments to him from persons in Canada for his maintenance or education.

Article 23 — Relief from double taxation: Canada will allow German tax on German source income to be deducted from Canadian tax on that income, but the deduction cannot exceed the proportion of Canadian tax that the German income is to all income. Germany will not tax most Canadian source income that is taxed in Canada. Thus, Canadian source sabbatical salary, scholarships, fellowships and research grants that generally will continue to be taxed by Canada during the stay in Germany, will not be taxed by Germany. Interest, dividends, rent and other Canadian source income may be taxed by Germany, with a credit against German tax for Canadian taxes paid.

The new treaty follows the OECD Model almost word for word in the areas affecting teachers. (See earlier discussion).

The West German treaty now applies to unified Germany. However, it is expected that it will take a few months before the tax systems of the five new German states are synchronized.

OBJECTIONS/PENALTIES

Notices of Objection and Appeals

When a taxpayer receives an income tax assessment with which he/she disagrees, he/she may serve a notice of objection within 90 days from the mailing date of the assessment. The notice should be made in duplicate on the prescribed form, which is obtainable from any district taxation office by a telephone request. The notice of objection should include a statement of the relevant facts and the reasons for objection and should be signed by the taxpayer.

The Appeals Division of Revenue Canada, Taxation will review the assessment and will contact the taxpayer and will either vacate, vary or confirm the assessment, and notify the taxpayer of its action by registered mail. If the taxpayer is not satisfied with this action he/she may, within 90 days from the mailing date of the notice, appeal to the Tax Court of Canada or, at a higher level, directly to the Federal Court. In either case the court will review the assessment and grant a hearing to the taxpayer or a representative, and then will either dismiss the appeal or allow it and vary or vacate the assessment. The taxpayer may be represented by himself/herself or by a representative at either court, but at the Federal Court any representative other than the taxpayer must be a lawyer.

It should be noted that amendments to taxpayers' returns are statute barred after three years have elapsed since Revenue Canada has originally assessed a particular year. This limit does not, of course, apply to returns which are fraudulent.

Penalties

Penalties imposed for late filing, tax evasion and similar offences are now greater under new rules imposed by tax reform. Higher penalties are generally not imposed for initial offences but will apply, in full, to second offences. As an example, failure

PERSONAL TAX CREDITS

Reduction of Taxes Payable

(Federal and Provincial, 1990)

	Quebec*	Other Provinces**
Basic Personal	*$ 1984*	*$ 1563-1752*
Married	*1830*	*1302-1460*
Dependant — First 2 under 19 =	*526*-First	
	463-Second	*101-114*
— all others	*524*	*203-227*
— Over19 or infirm	*1283*-Max.	*383-429*
age exemption	*941*	*843-945*
Mental/Physical Impairment-self	*941*	*843-945*
Education	*590*	*122-137*
CPP/QPP/UIC/& Tuition	***	25-28%
Pension Income	*370*	*253-284*
Charitable Donations — First $250	***	25-28%
— Excess		43-48%
Medical Expenses — Over 3% of Net Income	35%	25-28%

* Dependant upon provincial tax rates

** All credits for dependants are reduced by 20% of net income

*** For Québec these are deductions from income

to file a return for the second time in a three year period will result in a doubling of the penalty to 10% (instead of 5% the first time) of unpaid tax plus 2 percent (instead of 1% the first time) per month. The maximum penalty increases from 17% to 50%.

General Anti-Avoidance Rules

Tax reform has provided rules intended to restrict abusive avoidance transactions but are not intended to affect "legitimate commercial and family transactions". Most taxpayers will not be affected unless they engage in abusive tax planning.

Declaration of taxpayer rights

Revenue Canada Taxation has published a Declaration of Taxpayer Rights. This declaration can be summarized as follows:

- Fair treatment in all dealings with National Revenue Taxation means important rights to:
  - information
  - impartiality
  - courtesy and consideration
  - presumption of honesty
- Fair treatment under the consitution and laws of Canada includes important rights to:
  - privacy and confidentiality
  - independent review
  - an inpartial hearing before payment
- You are entitled to every benefit allowed by the law, which means you have the right to arrange your affairs in order to pay the minimum tax required by law. You can also expect your government to administer tax law consistently and to apply it firmly to those who try to avoid paying their lawful share.

FINAL NOTE

CAUT will entertain requests from local and provincial associations and members for funding of problems that raise new income tax questions, seek clarifications of current National Revenue practice and are of interest to employees in a university setting. Please send an outline of any such problems and questions to: **Robertson & Hill, 328 Frank Street, Ottawa, Ontario, K2P 0X8 with a copy to Robert Moore in the CAUT office.** Robertson & Hill will advise CAUT on a regular basis of these problems and a decision on funding will be taken as quickly as possible in each case. Local and provincial associations will, then, be sent a copy of the comments and the decision on funding.

Although CAUT cannot pay for individual tax counselling or for tax inquiries of a routine nature (i.e., those that are dealt with in this Guide or other CAUT-sponsored publications) or for those questions which are unrelated to a university context, such questions can be referred to **Robertson & Hill at 613-236-0559.** Individuals should identify themselves at Robertson & Hill as members of CAUT. Rates that CAUT has obtained for members are as follows:

Partners — $125 per hour

Managers — $60 per hour

References to the Quebec Income Tax Act were added or amended by Professor James Drew of the Ecole des Hautes Etudes Commerciales (Montreal). The French translation of the revised English version was done by Laurent Lupien.

The material presented here is expressed in general terms. The particular circumstances of any individuals tax situation must also be taken into account. Accordingly, we suggest that no action be taken solely on the basis of the information provided here and that, in many cases, professional advice be obtained.

Professional Mobility Under U.S. Free Trade Agreement

The Canada/United States Free Trade Agreement (FTA) became effective on January 1, 1989. One of the objects of the agreement is to facilitate the movement of business people including professionals, in order to improve the environment for investment, trade, and services. While free trade does not change the taxation of visitors to the US we believe that readers will be interested in a synopsis of available visas to the business or professional visitor. Under the FTA, business travel to the USA is broken down into the following categories to which different visas apply:

(1) Business Visitor — B1 visa

No receipt of salary or payment (not a work visa). There is no requirement to apply at a consulate, one merely submits a letter to the immigration officer at the point of entry with proof of citizenship, Canadian source of income a description of your purpose, and evidence that you will be engaged in a permitted activity (which includes university or college teaching).

(2) Temporary entry as a professional — TC and H-1 visas

The TC visa generally requires a bachelor's degree or equivalent although for librarians a masters degree is required. Equivalency requires up to five years experience. Receipt of renumeration is permitted. The TC visa is for an initial period of one year and is renewable while the H-1 visa is for an initial term of up to three years and can be renewed for an absolute maximum of six years. The TC visa requires a letter of offer from the prospective employer. The visa can be obtained in one day at a point of entry. The H-1 visa takes somewhat longer to obtain. Both cost $50.00

NOTE: Readers are advised to check at the point of entry well before departure to verify requirements. These notes are for guidance and general information only. There are two further visas for non-immigrant workers — the H-2 and H-3 visa. The H-2 is a temporary workers visa to enahle the fulfillment of a specific contract. The H-3 visa covers trainees. The FTA also provides for visas for traders and investors for Canadian citizens. These E visas are new and may even be obtained by companies owned by a single investor.

salaire sabbatique, les bourses d'études et de recherche et les subventions de recherche de source canadienne qui continuent généralement d'être imposés par le Canada durant le séjour en Allemagne ne sont pas imposés dans ce pays. L'intérêt, les dividendes, les loyers et les autres revenus de source canadienne peuvent être imposés en Allemagne, mais on accorde un crédit d'impôt allemand à l'égard des impôts canadiens payés.

Le nouveau traité suit le modèle de l'O.C.D.E. presque mot à mot quant aux domaines qui intéressent les professeurs. (Voir commentaires précédents).

Le traité avec l'Allemagne de l'Ouest s'applique maintenant à l'Allemagne réunifiée. Toutefois, on s'attend à ce que s'écoulent plusieurs mois, avant que les systèmes fiscaux des cinq nouveaux états allemands soient harmonisés.

OPPOSITIONS ET SANCTIONS

Avis d'opposition et appels

Le contribuable qui reçoit une cotisation qu'il n'accepte pas peut donner avis d'opposition dans les 90 jours de la date d'envoi de la cotisation. L'avis doit être établi en double exemplaire sur le formulaire réglementaire qui peut s'obtenir de n'importe quel bureau de district de l'Impôt par demande téléphonique. L'avis doit porter un exposé des faits pertinents et des motifs d'opposition et le contribuable doit le signer.

La Division des appels de Revenu Canada (Impôt) examinera la cotisation, communiquera avec le contribuable et annulera, modifiera ou maintiendra la cotisation et avisera le contribuable par lettre recommandée de sa décision. Lorsque ce dernier n'est pas satisfait de la décision, il peut, dans les 90 jours de la date d'envoi de l'avis, en appeler à la Cour canadienne de l'impôt. Dans l'un ou l'autre cas, la cour examinera la cotisation et entendra le contribuable ou son représentant; ensuite, elle rejettera l'appel ou y fera droit et modifiera ou annulera la cotisation. Le contribuable peut être représenté par lui-même ou par un représentant dans chaque cour mais à la cour fédérale toute représentation autre que par le contribuable doit parvenir d'un avocat.

À noter qu'il y a prescription trois ans après l'émission de l'avis de cotisation par Revenu Canada. La limite ne s'applique pas, évidemment, aux déclarations frauduleuses.

Sanctions

Les *sanctions* imposées pour les déclarations en retard, l'évasion fiscale et des offenses semblables sont maintenant plus élevées en vertu des nouvelles règles imposées par la réforme fiscale. En général, les *sanctions* plus élevées ne sont pas imposées pour les premières offenses mais elles s'appliqueront en entier aux récidivistes. En voici un exemple, la non production d'une déclaration pour la seconde fois sur une période de trois ans entraînera une double *sanction* de 10 % de l'impôt non payé plus 2 % (au lieu de 1 % la première fois) par mois. La sanction (au lieu de 5 % la première fois) maxima augmente donc de 17 % à 50 %.

Règles générales anti-évitement

La réforme fiscale a apporté des règles visant à restreindre les opérations abusives d'évitement qui ne servent pas à affecter «des opérations commerciales et familiales légitimes». La plupart des contribuables ne seront pas affectés à moins qu'ils ne s'engagent en planification abnsive de l'impôt.

Les changements apportés par rapport au Guide de 1989 sont indiqués en italiques.

Déclaration des droits du contribuable

Revenu Canada a publié une Déclaration des droits du contribuable qui se résume ainsi:

- Un traitement juste dans tous vos rapports avec le Revenu national, Impôt, comporte des droits importants:
  - Renseignement
  - Impartialité
  - Courtoisie et prévenance
  - Présomption d'honnêteté
- Un traitement juste en vertu de la Constitution et des lois du Canada comporte des droits importants:
  - Protection et aspect confidentiel des renseignements
  - Examen autonome
  - Audience impartiale avant de payer
- Vous avez droit à tous les avantages que vous accorde la Loi, c'est-à-dire, que vous avez le droit d'organiser vos affaires de façon à payer le minimum d'impôt exigé en vertu de la Loi. Vous êtes également en droit de vous attendre à ce que votre gouvernement administre les lois fiscales uniformément et les applique *avec fermeté* aux personnes qui évitent le paiement de leur part d'impôt établie selon la Loi.

DERNIER MOT

L'ACPU accueillera les demandes des associations locales et provinciales ainsi que de leurs membres touchant le financement de l'étude de nouveaux problèmes ayant trait à l'impôt sur le revenu qui *exigent* des éclaircissements quant à la pratique courante du ministère du Revenu national et qui intéressent les employés des universités. Il faudra adresser l'énoncé de ces problèmes et les questions à: Robertson & Hill, 328, rue Frank, Ottawa (Ontario), K2P 0X8 et en adresser aussi une copie à M. Robert Moore au bureau de l'ACPU. Robertson & Hill conseillera à intervalles réguliers l'ACPU au sujet de ces problèmes et une décision liée au financement de leur étude sera prise le plus rapidement possible dans chaque cas. Les commentaires et la décision touchant le financement de l'affaire seront ensuite envoyés aux associations locales et provinciales.

Bien que l'ACPU ne peut payer soit les consultations fiscales d'ordre particulier, soit les demandes d'éclaircissements fiscaux d'un caractère courant (c'est-à-dire, celles qui portent sur des points traités dans le présent Guide ou d'autres publications parrainées par l'ACPU), soit en plus celles qui se rattachent à des questions étrangères au contexte universitaire, on peut cependant s'adresser au bureau de Robertson & Hill (613) 236-0559. On est prié de s'identifier au bureau de Robertson & Hill comme faisant partie de l'ACPU. Le tarif obtenu par l'ACPU au bénéfice de ses membres est le suivant:

Associé fiscal — 125 $ l'heure

Cérants fiscaux — 60 $ l'heure

Les renvois à la Loi de l'impôt du Québec ont été ajoutés ou corrigés par le professeur James Drew des Hautes Etudes Commerciales (Montréal). Compte tenu du contexte juridique ce dernier s'assure aussi que la traduction française représente l'esprit et la lettre de la Loi de l'impôt sur le revenu.

La traduction française de la version révisée anglaise est l'oeuvre de Laurent Lupien, B.A.,B.Comm.

Les lecteurs de ce Guide doivent prendre note que la matière présentée dans celui-ci est formulée en termes généraux. Les circonstances précises quant à la situation fiscale de tout particulier doivent également entrer en ligne de compte, et par conséquent, nous sommes d'avis qu'il ne faut prendre aucune mesure uniquement en se fondant sur les renseignements donnés dans le présent Guide et que dans plusieurs cas on doit obtenir les conseils de professionnels.

Déplacement professionel en conformité avec l'accord de Libre-Échange

L'accord de libre-échange entre le Canada et les États-Unis est entré en vigueur le 1er janvier 1989. L'un des buts de cet Accord est de faciliter le déplacement des gens d'affaires, y compris les professionnels, afin d'améliorer le *milieu ambiant* en ce qui a trait aux placements, aux échanges et aux services. Bien que le libre-échange ne modifie pas l'imposition des visiteurs aux États-Unis nous pensons que les lecteurs s'intéresseront à un synopsis des visas accessibles au visiteur pour fins d'affaires ou de profession. En vertu de l'ALE les voyages d'affaires aux État-Unis sont répartis selon les catégories qui suivent et auxquelles correspondent certains visas:

(1) Visiteurs d'affaires Visa B-1

Sans réception de salaire ou paiement (n'est pas un visa de travail). Il n'y a pas d'exigence lors de la demande à un consulat. On présente tout simplement une lettre à l'agent d'immigration au point d'entrée avec une preuve de la citoyenneté, de la provenance du revenu canadien, une description du motif d'entrée et la preuve que vous vaquerez à une activité permise (ce qui comprend l'enseignement à un collège ou à une université).

(2) Entrée provisoire en tant que professionnel Visas TC et H-1

Le Visa TC exige en général un baccalauréat ou un diplôme équivalent bien que pour les bibliothécaires, on exige une maîtrise. *L'équivalence* peut *exiger* jusqu'à cinq ans d'expérience. On peut recevoir une rémunération. Le visa TC sont pour une période d'un an et il est renouvenable. Le visa H-1 vaut pour un premier séjour allant jusqu'à trois ans et il peut être renouvelé pendant une période absolue de six ans. Le visa TC exige une lettre d'offre du futur employeur. Le visa peut s'obtenir en une journée à un point d'entrée. Il faut plus de temps pour obtenir le visa H-1. Ces deux visas coûtent 50 $ *chacun*.

REMARQUE: On conseille aux lecteurs de s'adresser à l'agent du point d'entrée bien avant leur départ pour vérifier les exigences à remplir. Ces notes sont à titre de renseignements et d'orientation uniquement. Il y a deux autres visas pour les immigrants non-travailleurs,les visas H-2 et H-3. Le visa H-2 est un visa provisoire de travailleur qui permet de remplir un contrat précis. Le visa H-3 porte sur les stagiaires. L'ALE prévoit également des visas pour les commerçant et les investisseurs qui sont citoyens canadiens. Ces visas E sont nouveaux et peuvent même être obtenus par des sociétés qui sont la propriété d'un seul investisseur.

américain en 1985. Dans le cas de 1986, cependant, cette exemption de deux ans est supprimée. Les honoraires de services personnels (revenu ne provenant pas d'un emploi) assurés aux États-Unis ne sont pas imposables aux États-Unis, sauf lorsque le professeur a une «base fixe» qui lui est ordinairement disponible aux États-Unis et à laquelle le revenu est attribuable.

Le professeur qui veut *se prévaloir d'un congé* sabbatique aux États-Unis pourra probablement se classer comme étudiant (visa «F») ou comme visiteur relevant d'un programme d'échange éducatif ou culturel (visa «J»).

Le professeur qui est dans une de ces catégories peut exclure de son revenu imposable aux États-Unis le salaire sabbatique que lui verse son université canadienne. Autrement, la rémunération des services accomplis aux États-Unis sera normalement assujettie à l'impôt américain bien que l'employeur se trouve *à l'extérieur des États-Unis.*

Lorsque le candidat à un grade dans une université des États-Unis reçoit une bourse, la valeur de celle-ci peut être exclue du revenu aux fins de l'impôt, que la bourse soit de provenance américaine ou autre. Toutefois, toute partie d'une subvention qui constitue une rémunération pour un enseignement, une recherche ou un autre travail obligatoire est imposable à moins que tous les candidats au grade en question soient obligés de rendre des services semblabes. Lorsque le bénéficiaire n'est pas candidat à un grade, une bourse accordée aux États-Unis est imposable dans la mesure dans laquelle elle dépasse 300 $ par mois, l'excédent devant être multiplié par le nombre de mois. La déduction mensuelle de 300 $ n'est accordée que lorsque la subvention provient d'un gouvernement étranger, d'un organisme à but non lucratif exempt de l'impôt sur le revenu des États-Unis, du gouvernement ou d'une institution gouvernementale des États-Unis, du gouvernement d'un État, d'un organisme international ou d'un organisme éducatif ou culturel à caractère binational ou multinational selon le «Mutual Educational and Cultural Exhange Act» de 1961. La déduction se limite à un total de 36 mois, non obligatoirement consécutifs, après lesquels la somme totale de la bourse devient imposable aux États-Unis.

Règles dérogatoires

Les dispositions ci-dessus de la législation américaine sont assujetties aux règles dérogatoires de la convention fiscale canado-américaine.

Dispositions du nouveau traité, conclu en 1984, intéressant les professeurs:

Article IV — résidence: suit de près l'Article 4 de la convention modèle de l'O.C.D.E. Dans les cas de la double résidence, il faut se reporter aux dispositions du traité.

Article XIV — services personnels autonomes: ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribués à une base fixe ordinairement disponible dans l'autre pays.

Article XV — services personnels à titre de salarié: ne sont imposés que dans le pays de résidence, sauf lorsqu'ils sont attribuables à des services assurés dans l'autre pays. Quoi qu'il en soit, le résident canadien (et vice versa dans le cas du résident américain) ne paie pas d'impôt pour la rémunération de services assurés aux États-Unis lorsque:

a) la rémunération ne dépasse pas 10 000 $ (É.U.), ou

b) il ne séjourne pas aux États-Unis durant plus de 183 jours au cours de l'année et la rémunération n'est pas payée par un employeur résident des États-Unis ou par l'entreprise, d'un employeur étranger, existant aux États-Unis.

Article XIX — service gouvernemental: le citoyen canadien ne paie pas l'impôt américain sur la rémunération de services de nature gouvernementale lorsque celle-ci est payée par le Canada, une province ou une autorité locale canadienne. Cela ne vaut pas lorsque le gouvernement exerce réellement une activité commerciale aux États-Unis.

Article XX — étudiants: voir l'Article 20 de la convention modèle de l'O.C.D.E.

2. Italie

La convention avec l'Italie date du 17 novembre 1977. Un protocole la modifiant a été signé le 20 mars 1989. Le protocole en vigueur depuis le 1er janvier 1988 apporte un allègement à ceux qui reçoivent l'assurance sociale ou des pensions d'anciens combattants. Le texte de la convention est imité du modèle de l'OCDE. Article XIV — services professionnels autonomes, Article XV services personnels assujettis, Article XIX — services gouvernementaux, et Article XX — étudiants. Le texte de ces articles est presque identique au texte des Articles 14, 15, 19 et 20 du modèle OCDE (voir ci-avant).

3. Japon

Le traité avec le Japon est entré en vigueur le 14 novembre 1987. Ces dispositions sont en vigueur au Canada depuis le 1er janvier 1988. Derechef, le texte imite de près le modèle de l'OCDE.

Article 4 — définit la résidence en tant que domicile, la résidence en tant que lieu du bureau principal ou siège social, l'emplacement de la gestion, ou tout autre critère de nature semblable. Tout comme dans la convention de l'OCDE les litiges se règlent à la suite d'ententes réciproques.

Ainsi qu'il en est pour le traité avec l'Italie, mentionné auparavant, les articles à l'égard des servies professionnels autonomes et assujettis, les services gouvernementaux et ceux à l'endroit des étudiants imitent de près le modèle de l'OCDE.

4. Allemagne de l'Ouest

Le Canadien présent en Allemagne durant plus de 183 jours au cours d'une année d'imposition peut être considéré comme un résident d'Allemagne et payer l'impôt sur son revenu mondial, sous réserve des dispositions du traité fiscal canado-allemand.

Un traité révisé a été signé le 17 juillet 1981. Il a été entériné le 23 septembre 1983. Les dispositions suivantes régleront l'imposition des professeurs canadiens en séjour en Allemagne et vice versa.

Article 14 — Services personnels autonomes: Les revenus provenant de source professionnelle, comprennent les activités autonomes scientifiques, littéraires, artistiques, d'éducation ou d'enseignement, seront taxés en Allemagne, en autant que le particulier puisse avoir accès à un lieu de travail fixe (exemple un bureau) ordinairement disponible pour lui en Allemagne pour l'accomplissement de ses activités.

Article 15 — rémunération de services personnels assujettis: Le revenu provenant d'un emploi gagné par un canadien peuvent être imposés en Allemagne lorsque les activités en cause s'exercent en Allemagne. Ils ne le seront pas lorsque le résident canadien n'est pas en Allemagne durant plus de 183 jours au cours de l'année fiscale et lorsqu'il est payé par un résident canadien qui en défraie le coût.

Article 19 — service gouvernemental: les citoyens canadiens sont exemptés de l'impôt allemand sur le salaire payé à l'égard de services assurés au Canada ou à l'une des provinces, une administration locale ou une «Mandataire» de celle-ci. «Mandataire» n'est pas mentionné dans le modèle OCDE et se définit comme «tout agent ou entité constitué» ou organisé par le gouvernement...afin d'exécuter des fonctions de nature gouvernementale. Cet Article exempte de l'impôt allemand tout résident canadien qui accomplit des services en Allemagne pour le Canada ou une province du Canada, à moins que le contribuable soit un résident en Allemagne et non une personne de nationalité canadienne. L'inverse s'applique aux Allemands qui travaillent au Canada.

Article 20 — étudiants: un étudiant à plein temps canadien en Allemagne est exempté de l'impôt allemand sur les sommes qu'il reçoit de personnes du Canada pour son entretien ou ses études.

Article 23 — exemption de la double imposition: le Canada permet de déduire l'impôt allemand sur le revenu de source allemande de l'impôt canadien sur ce revenu, mais la proportion de la déduction ne peut dépasser celle du revenu allemand par rapport à tout le revenu. L'Allemagne n'impose pas l'ensemble du revenu de source canadienne imposé au Canada. Ainsi, le

CRÉDITS PERSONNELS D'IMPÔT

Diminution de l'impôt à payer

(1990 : Fédéral et provincial)

	Québec**	Autres provinces**
Personnel de base	$ *1984*	$ *1563-1752*
Marié	*1830*	*1302-1460*
Personne à charge		
— 2 premiers moins de 19 ans	*526* premier	
	463 deuxième	*101-114*
— tous les autres	*524*	*203-227*
— plus de 19 ans ou handicapé	*1283* max.	*383-429*
Exemption d'âge	*941*	*843-945*
Infirmité physique, mentale: soi-même	*941*	*843-945*
Éducation	*590*	*122-137*
Revenu de pensions	*370*	*253-284*
RPC-RPQ, A-C. frais scolaire	***	25-28 %
Dons de charité — Premiers 250 $	***	25-28 %
Excédent		43-48 %
Frais médicaux — supérieurs à 3 % du revenu net	35 %	25-28 %

Légende

* Assujettie aux taux d'impôts provinciaux

** Tous les crédits pour les personnes à charge sont diminués de 20% du revenu net

*** Pour le Québec, ce sont des déductions du revenu

Article 15: services personnels assurés à titre de salarié — Le salaire allant à un résident de l'État 'A' à l'égard d'un emploi est imposable seulement dans l'État 'A', sauf lorsque l'emploi s'exerce dans l'État 'B', auquel cas l'État 'B' peut l'imposer, sous réserve des conditions suivantes:

Le revenu d'emploi d'un résident de l'État 'A' gagné dans l'État 'B' est imposable seulement dans l'État 'A' lorsque:

a) le bénéficiaire est présent dans l'État 'B' durant une période n'excédant pas 183 jours au cours de l'année financière.

b) la rémunération est payée par un employeur qui n'est pas un résident de l'État 'B'; et

c) la rémunération n'est pas versée par un établissement permanent ou une base fixe que possède le résident dans l'État 'B'.

Article 19: service gouvernemental — Les salaires payés par l'État 'A' aux résidents présents dans l'État 'B' à l'égard de services connexes à l'exercice de fonctions gouvernementales ne sont imposables que dans l'État 'A'. Lorsque ces services sont assurés par des nationaux de l'État 'B' ou par des personnes qui ne sont pas devenues des résidents de l'État 'B' seulement pour assurer les services, les salaires ne sont imposés que dans l'État 'B'.

Article 20: étudiants — L'étudiant résident de l'État 'A' qui se rend dans l'État 'B' pour étudier ne paie pas d'impôt dans ce dernier sur les fonds d'entretien reçus de sources extérieures à l'État 'B', peu importe qu'il demeure un résident de l'État 'A' ou devienne un non-résident.

Dispositions générales

Les traités internationaux permettent à un État qui pratique l'impôt sur le revenu d'appliquer ses propres lois fiscales et ses propres prescriptions de résidence tant qu'elles ne viennent pas en conflit avec le traité. Cela peut susciter des complications à cause des différences qui existent entre les États contractants, les visiteurs doivent *acquérir une certaine connaissance* des lois et des pratiques fiscales locales. Cependant, les conséquences pratiques, lorsque le modèle de l'O.C.D.E. est suivi, font que le professeur (ou l'étudiant) qui visite un pays ayant conclu un traité pour y effectuer des recherches (ou des études) ne paie pas d'impôt dans ce pays sur le salaire sabbatique ou les fonds d'entretien reçus de sources extérieures durant sa visite. D'autre part, le professeur (ou l'étudiant) pourrait y payer un impôt sur le salaire qu'il y a gagné, sous réserve des exceptions de l'Article 15. En outre, lorsque le modèle de l'O.C.D.E. est suivi, les subventions de recherche et les bourses de perfectionnement et d'études de source canadienne reçues à l'étranger par un canadien en congé sabbatique ne devraient pas y être imposées, mais elles le sont au Canada (parce que le contribuable est encore réputé être résident du Canada ou conformément aux Alinéas 115 (2) b) et b. 1) «1093 b) et c)»). Les intérêts, dividendes et redevances de source canadienne devraient, de même, ne pas être imposables à l'étranger, mais l'être au Canada. D'autres genres de revenu peuvent être imposés ou non selon la législation locale et les dispositions du traité applicable.

Exemption spéciale de la rémunération professorale

La convention modèle ne renferme plus la disposition par laquelle un État permettra aux résidents d'un autre État d'enseigner chez lui durant deux ans en ne payant pas d'impôt sur leur revenu professoral. Le ministère des finances a déclaré que ce privilège ne figurera dans aucun traité nouveau ou renégocié.

Les professeurs des pays qui suivent en visite au Canada seront soumis à une retenue fiscale à la source sur leur revenu professoral et aux cotisations au Régime de pensions du Canada et devront produire une déclaration d'impôt sur le revenu. À la cessation de son séjour temporaire au Canada, le professeur pourra demander le remboursement des impôts payés sur son revenu professoral et de ses cotisations au R.P.C. à condition d'être admissible à l'exemption du traité applicable. Ces commentaires s'appliquent aux conventions avec le Danemark,la Finlande, l'Irlande, la Norvège, les Iles de la Trinité et le Japon. Les personnes qui enseignent dans ces pays ou viennent au Canada en tant qu'enseignants en provenance de ces pays devront consulter avec soin la révision 1989 du Bulletin d'Interprétation IT68R2 de même que la Convention qui s'applique à leur cas.

Résidents de pays liés par traité enseignant au Canada

Le professeur d'un pays signataire d'un traité qui enseigne au Canada devrait s'enquérir de sa situation fiscale dans son pays et au Canada. Les accords fiscaux internationaux peuvent assurer une exemption de l'impôt canadien sur le revenu professoral des résidents des États contractants, mais sans soustraire les intéressés à l'impôt de leur pays.

Résidents canadiens enseignant dans les pays liés par traité

Les professeurs qui projettent d'enseigner dans d'autres pays devraient se renseigner à savoir *qu'ils* peuvent être exemptés de la retenue fiscale et prendre des dispositions pour demander une exemption le cas échéant.

Le canadien devrait retenir que l'accord l'exempte de l'impôt sur le revenu seulement dans le pays étranger et non pas nécessairement au Canada. Lorsqu'il demeure résident canadien, il devra payer l'impôt canadien sur son revenu mondial. Cependant, *lorsqu'il* devient non-résident, il n'aura pas à payer l'impôt canadien sur le revenu provenant de sources étrangères. Ce sont l'accord particulier du pays en question et son interprétation par le fisc local qui décideront qu'il peut demeurer exempt de l'impôt dans le pays signataire de la convention après être devenu non-résident du Canada. Le professeur canadien devrait voir ce qu'il en est avant de contracter des engagements.

Il *ou elle* devrait aussi retenir que les exemptions biennales réciproques sont vouées à disparaître de tous les traités fiscaux internationaux du Canada et qu'il pourrait y avoir des répercussions rétroactives.

Imposition étrangère

Cette section traité des articles particuliers et singuliers au sein des conventions avec quelques-uns des grands partenaires commerciaux du Canada; Dans cette livraison du guide nous avons enlevé les sections qui traitent des conventions avec la France, l'Inde et le Royaume-Uni. Les lecteurs qui veulent ces renseignements peuvent consulter le guide de 1988. Cette année, nous continuons à inclure les sections qui portent sur l'Italie et le Japon.

1. États-Unis

Certaines modalités d'une nouvelle convention fiscale canado-américaine sont entrées en vigueur à des dates différentes soit le 1er octobre 1984, quant à certaines réductions de la retenue fiscale à la source sur les dividendes, intérêts, redevances, pensions et rentes, le 1er janvier 1985 quant à d'autres réductions fiscales de la convention antérieure et le 1er janvier 1986 quant aux cas qui comportent l'augmentation de l'impôt par rapport à la convention antérieure.

Le professeur canadien qui passe jusqu'à deux ans à enseigner dans une maison d'enseignement américaine sera encore exempté de l'impôt

TAUX DE L'IMPÔT FÉDÉRAL SUR LE REVENU

1990

$ Revenu imposable	$ Impôt fédéral de base	% Taux marginal sur l'excédent
0	—	17%
28 275	4 807	26%
56 550	12 158	29%

Remarque: Pour 1990, il y a une surtaxe sur *l'impôt fédéral de base* de 5% à payer après la déduction des crédits personnels et de dividendes plus une seconde surtaxe de 3% sur l'impôt fédéral de base qui dépasse 15 000 $.

TAUX PROVINCIAUX COMPARABLES

(% de l'impôt fédéral de base)

1990

Terre-Neuve	62,0	Saskatchewan	50,0 *
I.-P.-É.	57,0 *	Alberta	46,5 *
Nouvelle-Écosse	59,5 *	Colombie-Britannique	51,5
Nouveau-Brunswick	60,0	Territoire du N.-O.	44,0
Québec(voir ci-après)		Yukon	45,0
Ontario	53,0 *	Non-résidents	52,0 **
Manitoba	52,0 *		

* Ces provinces prélèvent chacune une surtaxe, en général sur les paliers supérieurs de revenu. *Pour établir avec précision votre surtaxe provinciale, vous devez consulter le guide fiscal approprié de Revenu Canada pour chaque province.*

** Impôt fédéral supplémentaire en remplacement des taxes provinciales.

TAUX DE L'IMPÔT DU QUÉBEC SUR LE REVENU

1990

$ Revenu imposable	$ Impôt fédéral de base	% Taux marginal sur l'excédent
0	—	16%
7 000 $	1 120 $	19%
14 000 $	2 450 $	21%
23 000 $	4 340 $	23%
50 000 $	10 550 $	24%

Remarque: Les contribuables du Québec reçoivent un abattement de 16,5% de l'impôt fédéral de base.

Les changements apportés par rapport au Guide de 1989 sont indiqués en italiques.

l'employé a déménagé parce que son employeur voulait qu'il travaille à un autre endroit.

Une brochure intitulée «Gains en capital et jour de l'évaluation» peut s'obtenir de Revenu Canada, Impôt.

Résumé des avantages du statut de non-résident

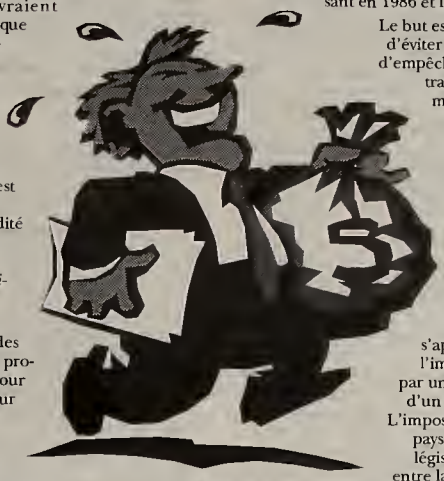
Comme il est indiqué auparavant. Le professeur en congé sabbatique ou en congé temporaire dans un pays étranger sera probablement encore considéré comme résident du Canada; cependant, ceux qui estiment répondre aux critères du Bulletin IT-221R2 devraient considérer les avantages que procure le statut de non-résident:

a) Le revenu de sources étrangères des non-résidents n'est pas assujetti à l'impôt canadien sur le revenu.

b) La retenue fiscale est appliquée au revenu de placements versé ou crédité aux non-résidents à des taux probablement inférieurs aux taux *marginaux* applicables aux résidents.

c) Les taux d'impôts des revenus de location sont probablement plus faibles pour les non-résidents que pour les résidents.

d) Certains non-résidents (par exemple, les résidents des États-Unis) peuvent désenregistrer leurs régimes d'épargne-retraite canadiens en payant un taux d'impôt sur le revenu inférieur à celui des résidents.



D. Blenkarn

e) En devenant non-résident, le contribuable acquiert certaines options touchant les gains de capital de ses placements qui, *lorsqu'il* les choisit judicieusement, peuvent lui faire payer un impôt sur les gains de capital inférieur à celui qu'il payerait comme résident.

Avant de chercher à obtenir le statut de non-résident, le professeur devrait examiner la répercussion des impôts sur le revenu canadien et étranger. Certaines ententes fiscales internationales du Canada permettent aux canadiens de faire des recherches dans les pays à traité sans payer d'impôts étrangers sur les subventions et les salaires sabbatiques. Certains des pays *exonèrent* aussi le revenu provenant de l'enseignement dispensé chez eux. Dans certains cas, des exemptions semblables de l'impôt sur le revenu canadien sont accordées par le Canada aux étrangers qui enseignent ou font des recherches chez nous.

Les sections qui suivent traitent certaines des questions importantes pour les Canadiens qui projettent d'aller à l'étranger.

TRAITÉS FISCAUX INTERNATIONAUX

Outre la convention fiscale Canada-Royaume-Uni et la convention fiscale Canada-États-Unis, voici la liste des pays avec lesquels le Canada a conclu des conventions fiscales au 9 juillet 1990.

Allemagne, Australie, Autriche, Bangladesh, Barbade, Belgique, Brésil, Cameroun*, Chypre, Corée, Côte d'Ivoire, Danemark, Égypte, Espagne, Finlande, France, Guyanes, Inde, Indonésie, Irlande, Israël, Italie, Jamaïque, Japon, Kenya, Libéria*, Luxembourg, Malaisie, Malte, Maroc, Mexique*, Norvège, Nouvelle-Zélande, Pakistan, Papouasie-Nouvelle Guinée, Pays-Bas, Philippines, Pologne, République populaire de Chine, République Dominicaine, Roumanie, Singapour, Suède, Suisse, Sri Lanka, Thaïlande, Trinité et Tobago, Tunisie, U.R.S.S. et Zambie*.

Les conventions entre le Canada et les pays suivis d'un astérisque n'avaient pas été entérinées au *9 juillet 1990.*

La convention avec l'Afrique du Sud a été abrogée le 23 septembre 1985. Les dispositions de cette convention cessent d'être en vigueur au Canada pour toutes les années d'imposition finissant en 1986 et les années suivantes.

Le but essentiel de ces traités est d'éviter la double imposition et d'empêcher l'évasion fiscale. Un traité renferme invariablement des dispositions qui établissent lequel des États contractants va imposer le revenu provenant de sources particulières et, dans certains cas, le taux d'impôt qui va s'appliquer. Les traités fiscaux internationaux revêtent *à l'ordinaire* un caractère réciproque en ce qu'ils s'appliquent inversement à l'imposition d'un canadien par un pays étranger et à celle d'un étranger par le Canada. L'imposition de n'importe quel pays est d'abord régie par sa législation. En cas de conflit entre la législation locale et un traité applicable, les dispositions du traité prévalent sur la législation locale. Cette question est traitée à l'Article 23 de la convention modèle de l'O.C.D.E. mentionnée ci-après.

Crédit d'impôt canadien à l'égard d'impôts étrangers

Le professeur qui demeure un résident du Canada aux fins de l'impôt, même lorsqu'il est physiquement absent du Canada, paie l'impôt canadien sur son revenu mondial; cependant, la Loi de l'impôt sur le revenu du Canada lui donne le droit de déduire de ses impôts canadiens une somme à l'égard des impôts étrangers, peu importe l'existence ou non d'un accord entre les deux pays. Règle générale, le crédit d'impôt étranger accordé par le Canada sera égal à l'impôt étranger payé ou l'impôt canadien frappant le revenu étranger, soit le moindre des deux. C'est ainsi que le professeur qui conserve son statut de résident canadien sera imposé une fois sur son revenu de source étrangère, mais au taux le plus élevé soit de l'impôt canadien ou étranger.

Imposition au Canada du salaire lors d'un congé sabbatique

Comme il est dit auparavant, Revenu Canada, depuis 1980, a une nouvelle position quant à l'imposition des résidents canadiens qui sont à l'étranger moins de deux ans (IT-221R2). Même *lorsque* le professeur réussit à établir qu'il n'est pas un résident du Canada alors qu'il est en congé sabbatique à l'étranger, le Canada va continuer d'imposer le salaire sabbatique lorsqu'il lui est versé par une université canadienne (Alinéa 115 (2) (c) «1093d»). Selon Revenu Canada, une exonération de l'impôt canadien (Alinéa 115 (2) (e)) n'est pas applicable parce que le professeur en congé sabbatique n'exerce pas une activité d'employé. (Voir aussi IT-161R3, paragraphe 3)

Convention *fiscale selon* le modèle de l'O.C.D.E.

Les accords fiscaux du Canada revêtent en grande partie une forme reconnue internationalement. L'Organisation de coopération et de développement économique (O.C.D.E.) a adopté à Paris, le 29 avril 1977, une convention modèle permettant d'éviter la double imposition. Le Canada fait partie de l'O.C.D.E. et plusieurs de ses accords fiscaux, surtout ceux qu'il a renégociés récemment, suivent ce modèle.

La page 12 de la Convention modèle renferme 30 articles répartis en sept chapitres qui traitent de la portée, des définitions, de l'imposition du revenu (articles 14, 15, 19 et 20 qui sont récapitulés ci-après et ajoutés à ce chapitre), l'imposition du capital, les méthodes d'élimination de la double imposition, les cas spéciaux et la disposition finale.

La Convention modèle renferme les articles suivants qui peuvent intéresser les professeurs et les étudiants.

Article 4: résident — Les lois de chaque État contractant établiront le sens à donner à l'expression «résident» aux fins de l'impôt sur le revenu au sein de l'État. L'expression ne s'appliquera pas à une personne qui est passible d'impôt dans un État uniquement parce qu'elle a un revenu provenant de sources de cet État ou un capital qui s'y trouve situé.

Lorsqu'une personne est classée comme résidente des deux États contractants, divers critères président à la l'établissement de son statut de résident. Ce sont la localisation d'une demeure permanente, ses relations personnelles et économiques, son domicile ordinaire et la nationalité. Lorsque ces critères ne suffisent pas, les deux États trancheront la question d'un commun accord.

***Article 14: services personnels* autonomes** — Le revenu allant à un résident de l'État 'A' à l'égard de services professionnels ou autres services personnels autonomes n'est imposable que dans l'État 'A', sauf lorsque le résident dispose d'une base fixe qui lui est ordinairement disponible dans l'État 'B'. Dans ce dernier cas, l'État 'B' peut imposer le revenu comme étant attribuable à cette base fixe. L'expression «base fixe» n'est pas définie dans la Convention modèle, mais, selon Revenu Canada, ce peut être un «centre d'activité d'un caractère fixe ou permanent qui doit être ordinairement à la disposition de celui qui exerce les activités.» En outre, l'intéressé doit normalement être en mesure d'exercer un certain contrôle sur la «base fixe». Les «services professionnels» comprennent des activités telles que les activités scientifiques, littéraires, artistiques, éducatives ou professorales autonomes de même que les activités autonomes des médecins et autres «praticiens et techniciens».

Cette règle s'applique à ceux qui de façon périodique et pour leur propre bénéfice, donnent des cours, ou enseignent pour des salaires ou honoraires à l'extérieur du Canada. Cependant, on a porté à notre attention le fait qu'il n'est pas rare que des «Administrations trops zélées» puissent déduire des retenues d'impôt à même ces versements. Elles ne sont peut-être pas conscientes que le traité avec le Canada n'exige pas que les canadiens acquittent limpôt. Dans ce cas, on exige que le contribuable canadien fasse une déclaration d'impôt des États-Unis pour récupérer l'impôt payé. Malheureusement, la question n'est pas aussi simple, les pouvoirs fiscaux étrangers, en général, exigent que les formulaires appropriés soient utilisés et remplis correctement. Ordinairement, ceci veut dire l'apport de conseils par des professionnels. Vu que la taxe n'a pas à être payée. Revenu Canada n'a pas l'obligation d'envisager un crédit, à déduire du revenu d'impôt payé à l'étranger, bien qu'il exige que le revenu soit déclaré et l'impôt canadien acquitté.

contrôlées pourraient aussi envisager de recevoir des dividendes en contrepartie des pertes de placements lorsque le coût net est moindre que la perte de l'exemption de gains en capital.

Les particuliers qui sont des associés au sein d'entreprises non incorporées (juridiques, médicales, etc.) peuvent envisager de prélever des sommes pour acquitter les dettes personnelles dont les intérêts ne sont pas déductibles. Par la suite, les associés pourraient emprunter de nouveaux fonds servant à injecter du capital dans l'entreprise ou la société pourrait emprunter pour remplacer le fonds de roulement nécessaire. Dans ces cas, l'intérêt sur ces nouveaux emprunts devrait être déductible. De plus, les intérêts ou les pertes découlant de ces emprunts ne feront pas partie du calcul des «pertes nettes cumulatives de placements» lorsque le particulier participe activement à l'entreprise. Ces pertes sont des pertes d'entreprise plutôt que des pertes de placements.

REVENU DE PLACEMENTS AU CANADA DES NON-RÉSIDENTS

Sauf quelques légères exceptions, les dividendes, intérêts, loyers, redevances et autres revenus de nature passive de source canadienne payables aux non-résidents sont assujettis à la retenue fiscale. Les taux s'échelonnent de 5 % à 25 % selon la nature du revenu et les dispositions des traités fiscaux internationaux applicables.

Le contribuable peut donner avis de son état de non-résident aux sociétés, banques et autres institutions qui lui versent ce genre de revenus et leur demander d'effectuer les retenues et remettre celles-ci au bureau de district de l'impôt. Il peut être plus pratique de charger un représentant de percevoir pour lui tous ses revenus de placement et de payer la retenue fiscale au bureau de district de l'impôt. De nombreuses banques, sociétés de fiducie et maisons de courtage sont au courant des taux d'imposition et des modalités de paiement et s'occupent de la retenue pour le compte de leurs clients.

Impôt de départ canadien

Il faut que les personnes qui cessent d'être résidentes du canada sachent qu'elles peuvent avoir à payer l'impôt sur les gains de capital sur certains placements et autres biens en immobilisations qu'elles sont réputées avoir aliénés immédiatement avant leur départ du Canada (paragraphe 48 (1) 242-247). Il existe des exemptions et certains choix dont il faudrait s'enquérir.

Revenu de location canadien

Non-résidents

Lorsque un non-résident possède une maison au Canada et la loue pendant son absence, le revenu de cette location est imposable et l'impôt doit être payé selon l'une ou l'autre des méthodes suivantes: 1 a) Le contribuable peut charger un agent, ou son locataire, de retenir et verser 25 % (ou moins, en cas de réduction prévue par un traité) du loyer brut, acquittant ainsi la totalité des impôts payables sur son revenu de location (Alinéa 212 (1) (d)). (La Loi de l'impôt du Québec ne prévoit pas de retenue fiscale sur les paiements aux non-résidents.)

1 b) Le non-résident peut opter, en vertu de l'Article 216, de payer l'impôt sur son revenu locatif net aux taux *marginaux* applicables aux résidents, mais sans les crédits personnels pour lui-même ou les personnes à sa charge. Il peut exercer cette option en tout temps dans les deux années consécutives suivant la fin de chaque année d'imposition où les loyers sont reçus. Les taux *marginaux* de l'année d'imposition s'appliquent au revenu net après déduction de tous les frais pertinents (impôts fonciers, réparations, assurance, intérêts hypothécaires, commissions d'agents, allocation du coût en capital des articles d'ameublement, etc.) Lorsque l'impôt sur le revenu net après déduction des frais est inférieur à la somme déjà retenue sur les loyers bruts, un remboursement peut alors être demandé.

Les changements apportés par rapport au Guide de 1989 sont indiqués en italiques.

L'allocation du coût en capital de la résidence ne devrait pas être réclamée sur l'édifice parce qu'elle sera récupérée lors de la réoccupation des lieux et rendra aussi la résidence assujettie à l'impôt sur les gains en capital. L'allocation du coût en capital du mobilier et de l'équipement peut être déduit des loyers lorsque le propriétaire est confiant qu'un amortissement selon la somme déduite va se produire au cours de la période de location. Le taux est de 20 % et s'applique à la juste valeur marchande du mobilier au moment où il a été converti de bien d'usage personnel en bien locatif. A la fin de chaque année, l'allocation du coût en capital est déduite du solde de la catégorie et l'allocation déduite l'année suivante est de 20 % de ce nouveau solde. (Voir l'exemple de la déduction de l'allocation du coût en capital du mobilier et de l'équipement sous le titre «Revenue d'une entreprise ou d'honoraires professionnels», ci-dessus.)

Supposons, par exemple, qu'un professeur a loué sa résidence contenant des articles d'ameublement valant 10 000 $ le 1er septembre 1989 en vertu d'un bail allant du 1er septembre 1989 au 31 août 1990. Il peut déduire un amortissement de 1 000 $ (1/2 de 20 % de 10,000 $) du revenu locatif reçu durant la période *allant* du 1er septembre 1989 au 31 décembre 1989.

La conversion est réputée être intervenue lors du changement d'usage. Cependant, lorsque la juste valeur marchande des articles le 31 août 1990 a dépasse 9 000 $ sans être supérieur à 10 000 $ (10 000 $ moins un amortissement de 1 000 $), la différence entre la juste valeur marchande et 9 000 $ fera l'objet d'un récupération en 1990. Lorsque la juste valeur marchande dépasse 10 000 $, l'excédent est un gain en capital dont les trois-quarts sont imposables en 1989 et 1990.

Le professeur n'a pas droit, de toute façon, à un amortissement du coût en capital pour 1990 puisque le bien n'était pas utilisé pour gagner un revenu le 31 décembre 1990.

L'exemple ci-dessus suppose que le professeur a réalisé un bénéfice [revenu net avant l'ACC] d'au moins 1 000 $ du 1er septembre 1989 au 31 décembre 1989. Dans la plupart des cas, il n'est pas possible de créer une perte en déduisant une allocation du coût en capital des articles d'ameublement ou de l'immeuble.

Il se peut que la valeur des meubles se détériore grandement au cours de la durée d'un bail. Cela pourrait entraîner une réduction de la juste valeur marchande qui dépasse l'allocation du coût en capital déduite. Cette perte finale servira à réduire le revenu imposable total de l'année.

En outre, l'Alinéa 45 (2) «284» permet au contribuable de considérer qu'il n'y a pas eu de changement d'usage de l'immeuble. Ainsi, même lorsqu'il ne peut considérer la maison comme résidence principale pendant ses années de non-résidence, le contribuable pourra reporter les gains de capital survenant à la reconversion de son immeuble locatif en immeuble à usage personnel (Voir, pour de plus amples détails, «Options au titre de l'Alinéa 45 (2) «284»» pour de plus amples détails).

2) Au lieu de recourir à cette méthode, le non-résident peut produire un formulaire NR6 de Revenu Canada (Impôt) par lequel lui et son agent s'engagent en commun à produire une déclaration d'impôt (en vertu de l'Article 216 ainsi qu'il est décrit en 1 b) auparavant) dans les six mois suivant la fin de l'année. L'agent sera alors tenu de retenir et de verser 25 % (ou 15 % selon le traité qu'a conclu le canada avec le pays de résidence du canadien non-résident) du revenu estimatif net provenant du loyer avant de déduire l'allocation du coût en capital. Le solde, le cas échéant, devra être payé au moment de la production de la déclaration d'impôt.

Un engagement distinct est exigé pour chaque année d'imposition. (Alinéa 216 (4)).

Revenu de location canadien des résidents

Le contribuable qui demeure un résident du Canada, peu importe qu'il puisse émigrer temporairement, doit payer un impôt sur son revenu mondial, y compris le revenu locatif net de son logement, le cas échéant. (Voir le formulaire T-776 — Relevé de locations de biens immeubles).

Choix au titre de l'Alinéa 45 (2) 284

Lorsqu'une résidence est louée (ou utilisée dans l'exploitation d'une entreprise) et, ainsi, transformée en propriété productive de revenu, le contribuable est réputé, selon l'Alinéa 45 (1), «281», avoir cédé la propriété à sa juste valeur marchande. Normalement, cela ne suscite pas de problème parce que le gain qui en résulte est ordinairement exonéré puisque la maison constituait la résidence principale du contribuable. (En vertu de l'Alinéa 45 (1) «281», le contribuable est aussi réputé avoir réacquis la propriété — le terrain et l'immeuble — à sa juste valeur marchande et il peut ainsi déduire l'allocation du coût en capital du coût réputé de réacquisition de la résidence). Cependant, le contribuable peut, en vertu de l'Alinéa 45 (2) «284», être réputé ne pas avoir commencé à utiliser sa propriété afin d'en tirer un revenu; dans ce cas, il n'y a aucune cession et réacquisition réputées lors des changements d'usage, c'est-à-dire, lors du départ et du retour à la maison. Lorsque le contribuable n'utilise pas le choix prévu à l'Alinéa 45 (2) «284», toute augmentation de valeur durant la période de location sera imposée à cause de la disposition présumée à la juste valeur marchande au début et à la fin de la période de location.

Le choix fait au titre de l'Alinéa 45 (2) «284» doit être indiqué avec la déclaration de l'année au cours de laquelle est intervenu le changement premier. Revenu Canada accepte, cependant, une indication tardive du choix dans certains cas.

Durant les années où l'option est en vigueur, le propriétaire peut désigner la résidence comme sa résidence principale, mais durant au plus quatre ans (sauf lorsque l'Article 54.1 «286» s'applique comme il est expliqué au paragraphe suivant), même lorsqu'il n'habite pas ordinairement la propriété durant ces années. Cette règle s'applique, par exemple, à celui qui quitte sa résidence et entend y revenir plus tard et qui, entre-temps, l'utilise pour gagner un revenu locatif. En pareil cas, le contribuable doit être imposé comme résident ou être réputé être un résident du Canada, selon l'Alinéa 250 (1), durant les années de location de la propriété pour pouvoir la désigner comme sa résidence principale durant ces années. Durant la période visée par l'option de l'Alinéa 45 (2) «284», tout le revenu locatif (net des charges applicables, *sauf l'allocation du coût en capital) est imposable.*

L'Article 54.1 «286» supprime la limite de quatre ans mentionnée au paragraphe précédent quant aux années d'imposition visées par l'option de l'Alinéa 45 (2) «284» dans certains cas lorsque

fiscal personnel en interposant une société entre eux et la personne à laquelle ils fournissaient des services personnels. Souvent, la société servait à fractionner le revenu du dirigeant ou de l'employé entre les membres de la famille.

Afin que les actionnaires de ces sociétés n'obtiennent pas un avantage indu, les sociétés ne peuvent déduire que les salaires et autres avantages reliés à un emploi payés aux actionnaires de ces sociétés. Aucune autre dépense n'est déductible. De plus, des corporations de ce genre paient maintenant l'impôt au taux maximum d'imposition des sociétés qui se rapproche du taux maximum des particuliers. C'est pourquoi, il y a peu d'avantages, le cas échéant, à de tels arrangements en ce moment.

Pertes au titre d'une entreprise

Lorsqu'il y a aliénation d'une action ou d'un prêt d'une petite entreprise canadienne constituée en société soit lors d'une vente dans le cours normal des affaires ou lorsque la société est réellement insolvable, la perte qui en découle, multipliée par la fraction de la perte qui est déductible pour l'année, (75 % pour 1990 et les années ultérieures) peut être déduite à même le revenu des autres provenances. L'entreprise doit faire affaires au Canada et 90 % de ses éléments d'actif, évalués à la juste valeur marchande servent au fonctionnement de l'entreprise active. L'insolvabilité comporte la faillite ou des circonstances où il est raisonnable de croire que l'entreprise sera dissoute alors qu'elle a été inactive pendant 24 mois.

DIVERS ÉLÉMENTS

Exemption de gains en capital

Une exonération à vie est maintenant offerte sur les gains en capital. L'aliénation de l'entreprise familiale ou de la ferme familiale peut toutefois donner lieu à une exemption *supplémentaire*. Ces sommes s'appliquent au gain en capital total et non à la somme nette après déduction de la fraction exempte d'impôt. La réforme fiscale a augmenté *le pourcentage* du gain en capital imposable. La portion imposable qui était de 50 % en 1987 augmente à 66 2/3 % en 1988 et 1989 et à 75 % par la suite. A partir de 1988, l'exemption des gains en capital s'applique sur l'excédent des gains en capital nets (les gains en capital bruts moins des pertes en capital) sur la perte nette cumulative sur placements (PNCP) du contribuable. La PNCP se définit comme étant l'excédent des frais du placement sur le revenu du placement. En conséquence, les gains en capital imposables supérieurs à la PNCP sont admissibles à l'exemption.

PNCP

Vu que le gouvernement ne souhaite pas permettre que les gains en capital demeurent non imposés tout en permettant la déduction d'intérêt pour posséder ce genre de placement, la notion de PNCP comporte les pertes cumulatives provenant des placements de nature passive comme il suit:

a) les sommes défalquées lors du calcul du revenu sur la propriété (frais d'intérêt et frais de possession). La propriété dans le présent contexte renforme les titres à l'ordinaire porteurs d'intérêt et de dividendes de même que les propriétés de location;

b) les pertes sur les propriétés, au net des gains (pertes de location, etc.);

c) les pertes selon les limites découlant du partenariat, au net des gains; et

d) 50 % de l'exploration de ressources naturelles et les déductions des dépenses au net des bénéfices.

Vu que cette somme en PNCP est cumulative, à compter de 1988, c'est là un calcul important lorsque vous voudrez réclamer une exemption de gains en capital. Revenu Canada fournit le formulaire T936 pour en faire le calcul et les lecteurs voudront bien le tenir à jour chaque année pour connaître leur droit à l'exemption.

Impôt minimum de remplacement

Les mesures d'impôt minimum de remplacement ont été introduites en 1986. Cet impôt vise à assurer que tous les contribuables paient leur juste part. En raison des modifications apportées aux projets d'origine et d'une exemption de revenu de 40 000 $, il semble que ce nouvel impôt ne s'appliquerait qu'aux gains en capital, aux revenus versés dans des abris fiscaux et lorsque des sommes importantes ont été virées à des régimes de retraite ou à un REER après 1985.

Biens immobiliers

La réforme fiscale a sonné le glas des IRLM [immeubles résidentiels à logements multiples]. La déduction pour l'allocation du coût en capital sur tout IRLM acquis après le 17 juin 1987 est assujettie à la restriction sur la perte ordinaire de loyer en ce que, dans l'ensemble, une perte de location ne peut être créée ou augmentée par l'ACC. Bien que le programme ait été interrompu à la fin de 1981, quelques immeubles résidentiels à logements multiples, pouvaient être acquis d'un propriétaire précédent. Les propriétaires de fait au 17 juin 1987 peuvent réclamer l'ACC pour créer ou accroître une perte de location qui peut être déductible du revenu provenant d'autres sources jusqu'en 1993. Les nouveaux propriétaires ne le peuvent pas.

Fermes

Les fermes, ou l'exploitation de fermes, se sont avérées d'importants abris fiscaux depuis plusieurs années. Le Livre blanc sur la réforme fiscale proposait plusieurs changements. Entre autres, le Livre blanc proposait des modifications au calcul de la perte agricole et quant à l'utilisation de la comptabilité de caisse pour établir le bénéfice ou la perte agricole.

Cependant le gouvernement a décidé de consulter davantage les groupements agricoles avant de mettre en oeuvre ces changements. Néanmoins, pour les années d'imposition ultérieures à 1988, un rajustement au stock sera exigé visant à réduire les pertes selon la comptabilité de caisse résultant d'un cumul des stocks. Toutefois des règles transitoires sont prévues à l'intention des entreprises agricoles actuelles.

Il y a encore des avantages importants à s'adonner à l'exploitation de fermes. Une entreprise agricole peut être cédée en respectant certaines règles, aux enfants du contribuable, par voie de «roulement». Lors de la vente, le vendeur peut réclamer une exemption de 500 000 $ en gains de capital. Le traitement fiscal des entreprises agricoles requiert l'aide d'un professionnel, en particulier lorsque l'investissement est considéré comme un abri fiscal.

Oeuvres d'art

Les oeuvres d'art peuvent procurer une déduction fiscale. Lorsqu'il en est fait don à une institution reconnue de charité, la pleine valeur au moment du don peut être réclamée en tant que don de charité (sans égard à la limite de 20 %) et, dans la plupart des cas, sans devoir verser l'impôt sur les gains en capital (résultant de l'augmentation de la valeur par rapport au prix d'achat). Lorsque le don n'est pas admissible à ce traitement en vertu de la Loi sur l'importation et l'exportation des biens culturels, le contribuable peut, néanmoins, y trouver avantage en vertu du fait qu'il ou elle peut choisir un prix de cession se situant entre le coût et la valeur marchande pour les dons de biens en immobilisation à un organisme de charité.

Frais d'intérêts

L'une des façons d'améliorer les mouvements de trésorerie est d'éliminer le passif sur lequel l'intérêt n'est pas déductible de l'impôt. La liquidité disponible devrait servir à rembourser les fonds empruntés pour les dépenses personnelles (tel une hypothèque sur la résidence ou des emprunts pour des biens personnels) plutôt que servir à rembourser des emprunts sur les placements ou les fins d'entreprise.

L'intérêt sur l'argent emprunté pour acquérir des denrées, tel l'or, n'est pas déductible lorsque le gain ou la perte est un gain ou perte en capital. Aussi, il est possible que les autorités fiscales refusent la déduction des intérêts sur les emprunts utilisés dans le but d'acquérir des biens en immobilisation dont la valeur provient essentiellement de son appréciation dans le temps et qui sont admissibles à l'exemption de gains en capital par opposition à un bien en immobilisation dont la valeur provient d'un rendement sous la forme de revenu imposable tels les loyers ou les dividendes.

Lorsqu'un particulier possède des placements ou une entreprise, il se peut qu'il puisse convertir de l'intérêt non déductible en intérêt déductible lorsqu'il prend le soin de restructurer les emprunts. À cet égard, il est bon de prendre note que l'intérêt sur l'argent emprunté pour financer un placement ou une entreprise peut cesser d'être déductible lorsque le bien est aliéné et n'est pas remplacé par un autre bien ayant une valeur au moins égale à la somme de l'emprunt. Par exemple, l'intérêt sur l'argent emprunté pour acquérir un placement qui est un abri fiscal peut cesser d'être déductible lorsque le placement est vendu. Dans un cas semblable, il peut s'avérer prudent de conserver le placement jusqu'à ce que l'emprunt soit remboursé. L'intérêt sur les emprunts à des fins de placement est uniquement déductible dans la mesure où il est réellement versé au cours de l'année, à moins que le contribuable ne calcule son revenu selon la méthode de comptabilité d'exercice.

L'excédent des frais d'intérêt (et les autres frais afférents) sur le revenu de placement est déductible mais cette perte nette cumulative sur placement, subie en 1988 et lors des années ultérieures peut avoir un effet sur l'exemption de gains en capital. Dans la mesure où l'exemption n'a pas été entièrement utilisée on devrait envisager de reporter des dépenses de ce genre (en général, l'intérêt est déductible lorsqu'il est versé) à l'année qui suit la réalisation d'un gain en capital par ailleurs exempté. Les actionnaires de sociétés

Les changements apportés par rapport au Guide de 1989 sont indiqués en italiques.

voyages interurbains). Lorsque le contribuable a son bureau chez lui, il peut déduire les frais de déplacement entre son bureau et les locaux de son client.

Les charges d'utilisation comprennent: l'essence, l'huile, les réparations, les fournitures, les pneus, le stationnement, les lavages, le permis, les frais de financement et les assurances. L'intérêt à l'achat de la voiture ne doit pas dépasser 250 $ par mois pour une automobile acquise avant le 1er septembre 1989 et 300 $ par mois si l'automobile a été acquise après cette date.

Sous réserve de la règle d'une demi-année mentionnée auparavant, on peut réclamer l'allocation du coût en capital au taux de 30 % de la fraction non amortie du coût en capital du bien, soit le coût d'origine moins l'amortissement cumulé. À partir de 1988, Revenu Canada a stipulé une valeur maxima de 20 000 $ y compris la taxe de vente. Les paiements de location à bail sont restreints au moindre du versement de 600 $ par mois (650 $ pour un contrat conclu après le 31 août 1989), et de la fraction du paiement réel qu'est 20 000 $ à 85 % du prix de liste y compris la taxe de vente. Ce maximum a aussi été augmenté a 24 000 $ pour les acquisitions après le 31 août 1989. Il faut tenir un registre des déplacements et calculer le coût au kilomètre parcouru (en divisant le coût total par le total de kilomètres). Ce coût au kilomètre peut ensuite être appliqué au nombre de kilomètres parcourus pour affaires.

Depuis 1988, les nouveaux Articles 13(2) et 20(16.1) exigent que chaque auto achetée pour une somme qui dépasse le maximum soit inscrite dans une catégorie distincte pour les fins du calcul de l'allocation du coût en capital à moins que le véhicule ne soit utilisé au moins à 90 % pour les affaires. Aucune perte résiduelle ou récupération lors de l'aliénation de la voiture n'est admissible. Cependant dans le cas des autos achetées pour une somme inférieure au maximum, les anciennes règles de l'ACC s'appliquent toujours.

Voici un exemple qui pourrait aider à clarifier ces règles:

Voiture achetée en 1988 au prix de	15 000 $
Allocation du coût en capital pour 1988 30 % de 15 000 $ x 1/2	2 250
Fraction non amortie du coût en capital — 31 décembre 1988	12 750
Allocation du coût en capital pour 1989 — 30 % de 12 750 $	3 825
Fraction non amortie du coût en capital — 31 décembre 1989	8 925 $

Selon l'hypothèse que le véhicule a été vendu ou échangé en 1990 pour 6 000 $, la perte de 2 925 $ peut être déductible à titre de perte finale parce que le coût *d'origine* était inférieur au maximum. De nouveau, faisons l'hypothèse qu'en 1990 le véhicule de remplacement coûte 25 000 $ y compris la taxe. La déduction pour 1990 est 1/2 (règle du demi-taux pour les nouveaux biens) x 30 % x 24 000 $ ou 3 600 $.

Le relevé des frais d'automobile de 1990 pourrait être comme il suit:

Frais d'utilisation	
Essence	2 000 $
Lavages	200
Stationnement	360
Réparations	700
Permis	60
Assurance	400
Frais de financement	1 560
	5 280 $
Allocation du coût en capital (excluant toute perte finale Total possible)	*3 600* $
	8 880 $

Kilomètres parcourus	
Vieille voiture	
— lecture de l'odomètre à la vente	64 000
— lecture de l'odomètre de 1er janvier *1990*	53 000
Kilomètres — vieille voiture	11 000
Nouvelle voiture	
— lecture de l'odomètre le 31 décembre *1990*	11 200
Total des kilomètres — deux voitures	*22 200*
Coût du kilomètre — 40 cents *(8 880 $ / 22 200)*	
Utilisation totale des voitures pour affaires au cours de l'année	3 000 km
Déduction de frais d'automobile — 3 000 x 40 cents	1 200 $

Quant à ceux qui sont inscrits pour la TPS, la taxe acquittée sur leurs dépenses d'entreprise sera admissible à un crédit de taxe sur les intrants.

Revenu tiré d'une entreprise ou d'honoraires professionnels

Le contribuable doit joindre, le cas échéant, un état des résultats de son entreprise à sa déclaration d'impôt. Il peut utiliser à cette fin le formulaire T2032 — État des revenus et des dépenses — fourni par les bureaux de district de l'impôt. L'année d'imposition peut se terminer le 31 décembre ou à toute autre date au choix du contribuable. (Voir «Année financière», ci-avant).

Voici un exemple:

État des résultats pour l'année terminée le 31 décembre	
Revenus — honoraires professionnels gagnés	14 000 $
Charges	
Bureau (voir l'énoncé à l'égard de l'admissibilité)	1 435
Papeterie et fournitures	250
Livres et périodiques	200
Cotisations professionnelles	460
Automobile (voir ci-dessus)	1 200
Allocation du coût en capital-mobilier	480
Total	4 025
Revenu professionnel net	9 975 $

État des frais de bureau	
Taxes foncières	2 000 $
Intérêts sur hypothèque	7 600
Assurance	200
Chauffage	800
Téléphone	250
Eau	175
Eclairage	455
Total	11 480 $
Un huitième	1 435 $

(Selon l'hypothèse que le bureau occupe une pièce de grandeur moyenne dans une maison de huit pièces).

État de l'allocation du coût en capital — meubles et équipement		
Catégorie 8 — 20 %		
Fraction non amortie du coût en capital 1er janvier 1990		2 000 $
Achat — machine à écrire électrique		850
		2 850
Moins produit de l'aliénation de la vieille machine à écrire	50 $	
Fraction non amortie du coût en capital 31 décembre 1990		2 800 $
Allocation du coût en capital pour 1990		
20 % de 2 000 $		400 $
20 % de (850 – 50) / 2		80
		480 $

L'allocation du coût en capital n'est déduite qu'à l'égard du mobilier et de l'équipement. Aucune allocation n'est déduite pour le bureau afin d'éviter une récupération d'amortissement et un gain en capital possible à la vente de la propriété ou lors de sa conversion à un usage personnel.

Imposition des artistes, des écrivains et des musiciens

Vu certains problèmes liés à l'évaluation des pertes reliées à une entreprise dans le cas des artistes et écrivains, un sous-comité spécial des Communes a effectué une étude et publié un rapport en juin 1984.

Le 6 mars 1989, Revenu Canada a publié le Bulletin 1T-504R. Il traite du calcul du revenu des artistes ou des écrivains autonomes. Les points abordés sont les sources de revenu, l'espoir raisonnable de profit et les inventaires. Dans la partie sur l'espoir raisonnable de profit le ministère décrit les critères servant à établir que le contribuable exploite ou non une entreprise. Le Bulletin intéressera ceux dont les activités créatrices ne rapportent pas de revenu important.

Les artistes, les écrivains et les musiciens devraient également consulter le Bulletin IT-311 (1MP 80-5) qui traite des dépenses admissibles des musiciens et des professionnels du spectacle qui sont des entrepreneurs autonomes et le Bulletin 1T-312 (1MP 80-3R1) qui fait la distinction entre les particuliers employés et les entrepreneurs autonomes. Les musiciens qui utilisent leurs propres instruments au travail voudront bien consulter une nouvelle section 8(1)(p) qui traite des déductions pour le coût des instruments de musique. L'entretien, la location, l'assurance et l'allocation du coût en capital sont maintenant déductibles. Cependant, ces charges ne doivent pas être supérieures au revenu de cette provenance. L'ACPU se fera un plaisir de conseiller quiconque désire obtenir des renseignements supplémentaires sur ces points.

CONSTITUTION EN SOCIÉTÉ

D'importants avantages fiscaux peuvent résulter de la constitution d'une entreprise en société. Le taux peu élevé d'imposition des petites entreprises canadiennes exploitant une entreprise dans certaines provinces, de pair avec le crédit d'impôt pour dividendes peut entraîner, dans l'ensemble, un fardeau fiscal plus léger que celui applicable à une entreprise non incorporée. Par exemple, le taux d'imposition des sociétés peut varier de 12 à 23 % en comparaison des taux d'imposition *des particuliers* s'échelonnant de 24 à 51 %. Bien qu'un impôt supplémentaire soit exigible lors du retrait des revenus de ce genre au moyen de dividendes, il se peut qu'il y ait des manières de réduire ou de reporter cet impôt de telle sorte que le fardeau dans l'ensemble est moindre.

D'autres avantages en plus de la possibilité de report d'impôt, comprennent la possibilité de répartir le revenu parmi les membres de la famille et l'admissibilité possible des actions à l'exemption de 500 000 $ en gains en capital qui est accessible lors de l'aliénation des actions d'une petite société d'affaires. (Voir les commentaires ci-après sur l'exemption des gains en capital).

La constitution en société entraîne des coûts supplémentaires. En sus des coûts reliés à la constitution elle-même, il y a les honoraires de comptabilité et les frais juridiques et le coût du rapport annuel déposé auprès de la juridiction en vertu de laquelle la société est incorporée.

Sociétés de prestation de services personnels

Autrefois, les dirigeants et certains salariés à revenu élevé ont cherché à réduire leur fardeau

vue administratif, il sera beaucoup plus facile ainsi au professeur de les déclarer en tant que revenu d'entreprise, sur sa déclaration d'impôt bien que la juste caractérisation juridique de la relation entre le contribuable et le payeur ne s'en trouve pas changée.

Le professeur qui enseigne un cours spécial dans une université, mais au nom d'une institution de l'extérieur, ferait bien de se faire payer directement par cette dernière. Lorsque la rémunération est versée par le service de la paye de l'université et est déclarée sur le formulaire T4 «Relevé 1», il lui sera difficile de convaincre le bureau de district de l'impôt qu'il s'agit d'un revenu d'entreprise. Ses chances de succès seront meilleures lorsque le revenu est payé à titre de fournisseur après réception d'une facture de sa part ou déclaré sur le formulaire T4A «Relevé 1». Quelques universités le font sur demande.

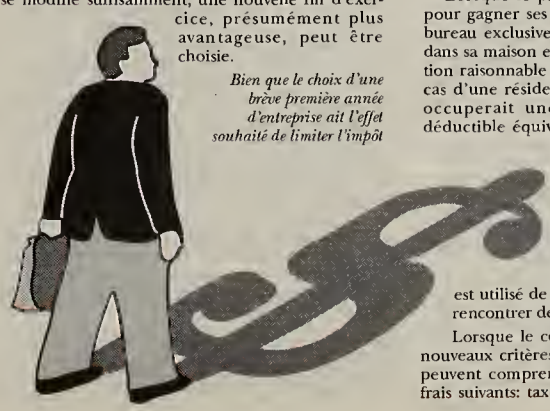
De toute évidence, le professeur a avantage à faire reconnaître comme tels tous ses revenus d'entreprise, car cela lui permet de déduire plus de charges. Le professeur, par exemple, qui entretient un bureau chez lui afin de gagner un revenu d'entreprise peut déduire de ce revenu les charges du bureau. (Voir Frais de bureau, ci-après).

Toutefois, étant donné qu'aucun impôt n'aura été retenu à la source sur ses revenus, il devra payer son dû au moment de la production de sa déclaration d'impôt. En outre, à moins que l'impôt soit retenu à la source sur au moins les trois-quarts de son «revenu net» (pour une année d'imposition), le contribuable est tenu de faire des versements trimestriels à date fixe. Tout versement en retard ou insuffisant portera intérêt. (Voir la Déclaration personnelle d'impôt sur le revenu pour le calcul du «revenu net»). (Alinéa 156 (1) «1026»).

Année financière

Le contribuable qui possède une entreprise peut choisir une année financière différente de l'année civile pour déclarer son revenu d'entreprise, ce qui lui permet de différer le paiement des impôts sur le revenu. Par exemple, lorsque l'année financière d'une entreprise non *constituée* en société se termine le 31 janvier 1990, le revenu des douze mois terminés le 31 janvier 1990 ne sera pas déclaré avant que le contribuable remette sa déclaration de 1990 bien que les 11/12 en ont été gagnés en 1989. Une fois que le contribuable a choisi l'année financière de son entreprise, il ne peut la changer sans le consentement de Revenu Canada (Impôt) (Alinéa 248 (1) «Exercice financier»).

Il importe de se rappeler que chaque genre d'exploitation d'entreprise peut avoir une fin d'exercice distincte. Lorsque le genre d'entreprise se modifie suffisamment, une nouvelle fin d'exercice, présumément plus avantageuse, peut être choisie.



Bien que le choix d'une brève première année d'entreprise ait l'effet souhaité de limiter l'impôt on doit se rappeler qu'un retour à l'emploi peut entraîner, en effet, deux années de recettes en une seule, ce qui aura pour résultat des taux d'imposition et des impôts à payer plus grands. Mais le contribuable peut, s'il en fait le choix, considérer l'exercice où il a aliéné son entreprise comme un exercice ordinaire.

Comptabilisation du revenu professionnel

Le contribuable doit déclarer tous ses revenus professionnels l'année où ils sont à recevoir, qu'ils aient été reçus ou non. Une somme pour services rendus est réputée à recevoir à la première des dates suivantes: la date de la présentation de la facture ou la date à laquelle la facture aurait été présentée s'il n'y avait pas eu de délai indu. Dans certains cas, le contribuable peut déduire une provision pour créances douteuses ou mauvaises créances ou une provision pour des biens non reçus ou services non encore rendus (Alinéas 20 (1) (l), (m) et (n) «140, 150, 152»).

Déductions du revenu tiré d'une entreprise

En principe, le contribuable peut déduire de son revenu d'entreprise les charges défrayées pour gagner ce revenu, à condition que ces charges soient raisonnables, ne soient pas des charges de nature personnelle ou des frais de subsistance et n'aient pas été faites en vue de constituer un bien permanent d'une valeur durable, c'est-à-dire, ne soient pas une dépense en capital. Les charges admissibles sont déductibles l'année où elles sont défrayées, sauf lorsque leur comptabilisation normale oblige à les déduire une année plus tard (par exemple, honoraires payés d'avance, assurances, etc) ou lorsque la Loi de l'impôt sur le revenu exige qu'elles soient reportées (par exemple, certaines réserves).

Les achats de livres et de périodiques, les déplacements, l'entretien d'un bureau, le téléphone, les frais d'affranchissement, la dactylographie, la reprographie et les salaires d'employés à temps partiel figurent parmi les postes de charges les plus fréquents pour les professeurs. Les frais de représentation et de divertissement sont moins fréquents. Ce genre de frais doit être non seulement raisonnable mais il est restreint à 80 % du coût réel. *On doit* être en mesure de justifier sur demande ces charges avec les reçus à l'appui.

Le contribuable qui exerce une activité commerciale peut déduire le salaire payé au conjoint, à condition que la dépense soit raisonnable vu les circonstances et effectuée pour gagner un revenu.

Le calcul des frais de bureau et d'automobile étant parfois une opération assez complexe, nous donnons des détails à ce sujet:

Frais de bureau à domicile

Lorsque le professeur a besoin d'un bureau pour gagner ses revenus d'entreprise et utilise le bureau exclusivement à cette fin, il peut l'établir dans sa maison et déduire à cet égard une proportion raisonnable des frais de sa résidence. Dans le cas d'une résidence de huit pièces où le bureau occuperait une pièce moyenne, la somme déductible équivaudrait au huitième de tous les frais afférents à la résidence. La réforme fiscale stipule que pour les exercices financiers commençant après 1987, les charges pour les bureaux à domicile seront permises seulement lorsque le bureau est la place principale d'affaires ou lorsqu'il est utilisé de façon ordinaire et continue pour rencontrer des clients ou des patients.

Lorsque le contribuable peut répondre à ces nouveaux critères, les frais d'entretien du bureau peuvent comprendre une partie raisonnable des frais suivants: taxes foncières, réparations, décoration, assurances, chauffage, éclairage, eau, nettoyage et intérêts hypothécaires. L'allocation du coût en capital de la partie bureau de la maison est aussi déductible, mais il est recommandé, lorsqu'aucune modification importante n'a été apportée à la structure de la maison pour y établir le bureau, de ne pas le déduire pour les raisons suivantes:

a) l'allocation du coût en capital peut faire l'objet d'une récupération lors de la vente de la maison ou lors d'un changement d'usage lorsque sa valeur n'a pas diminué. Dans les conditions d'érosion monétaire («inflation») actuelles, il est fort improbable que sa valeur baisse, ce qui annulerait l'avantage gagné en déduisant l'allocation;

b) le contribuable qui réclame l'allocation du coût en capital peut réaliser un gain en capital imposable sur la partie utilisée comme bureau lorsqu'il vendra sa résidence ou la convertira à son usage personnel. La pleine exemption de l'impôt sur les gains en capital en vertu de la règle de la résidence principale sera maintenue lorsque le contribuable s'abstient de déduire l'amortissement. (Voir IT-120R2, Alinéas 35, 36 et 37). Seulement une résidence par couple marié est admissible à l'exemption de la résidence principale quant aux gains accumulés après 1981.

Lorsque des modifications importantes ont été apportées à la structure de l'immeuble de sorte que son utilisation à des fins commerciales revêt un caractère plus considérable et permanent, la partie qui sert à l'entreprise peut faire l'objet d'un gain en capital possible en tant que résidence principale, peu importe qu'il y ait déduction ou non de l'allocation du coût en capital (IT-120R2, Alinéa 38). Veuillez consulter les commentaires qui suivent à la rubrique «Exemption des gains en capital».

L'allocation du coût en capital (ACC) du mobilier et de l'équipement peut se déduire sans hésitation lorsque le contribuable est confiant qu'un amortissement égal à la somme déduite se produit au cours de la période de leur utilisation pour gagner un revenu d'entreprise. Les taux pour le mobilier et le matériel informatique y compris les logiciels de système sont chacun de 20 % et 30 % (catégorie 8 et 10) et s'appliquent à la juste valeur marchande au moment de la conversion pour les fins de l'entreprise ou au prix coûtant *lorsqu'il* y a eu acquisition directement à des fins d'utilisation pour l'entreprise. Au terme de chaque année, l'allocation du coût en capital (l'amortissement) est déduit du solde de la catégorie et l'amortissement est déduit l'année suivante au taux prescrit sur le solde résiduel qui est appelé «fraction non amortie du coût en capital». (Voir l'exemple ci-après à la rubrique «frais d'automobiles»).

Les biens acquis au cours de l'année ne sont admissibles qu'à la moitié du taux normal applicable à la catégorie particulière d'allocation du coût en capital l'année d'acquisition.

Frais d'automobile

Les frais de déplacement englobent souvent des frais, liés à l'achat et à l'utilisation d'une voiture utilisée en partie pour les affaires et en partie à des fins personnelles. Une réclamation des frais exige un registre de tous les coûts et de la portion qui peut être attribuée à l'utilisation pour les fins de l'entreprise. On doit pouvoir produire les pièces justificatives liées aux frais d'automobile déduits et justifier le nombre total de kilomètres parcourus pendant l'année et le nombre de kilomètres consacrés à ses affaires; d'où l'avantage d'utiliser une carte de crédit plutôt que de payer comptant. À noter que l'utilisation d'une automobile pour affaires ne comporte pas le trajet, soit entre la résidence et le bureau soit entre le bureau et la résidence, mais seulement les déplacements occasionnés directement par les affaires (y compris les

Autres liens de résidence — D'autres liens qui peuvent également valoir sont le maintien:

a) de la protection de l'assurance-hospitalisation ou de l'assurance-maladie provinciale,

b) d'une résidence saisonnière au Canada,

c) de l'affiliation á des associations professionnelles ou autres au Canada (sur la méme base qu'un résident), et

d) des paiements d'allocations familiales.

Exemption liée à un emploi outre-mer

Les employés d'employeurs canadiens qui travaillent outre-mer pendant plus de six mois consécutifs peuvent étre partiellement exonérés de l'impôt (Article 122.3). Au fédéral, depuis 1984, la rémunération gagnée á l'étranger donne lieu á un crédit d'impôt égal á 80 % de l'impôt autrement payable. Ce crédit s'applique sur une rémunération annuelle ne dépassant pas 80 000 $ ou une proportion de cette somme lorsque la période de l'emploi est inférieure á un an. Cela s'applique aux personnes employées dans des travaux de construction, d'installation, d'agriculture, de génie, d'exploration de pétrole ou d'autres ressources semblables ou d'autres activités prescrites. Sous réserve de la publication des réglements indiquant ces activités prescrites, les professeurs employés par une université et travaillant á l'étranger semblent ne pas bénéficier de cette disposition. Aux fins de l'impôt sur le revenu du Québec, le contribuable admissible est totalement exempté de l'impôt aprés un séjour d'un an á l'étranger. Lorsque le séjour est inférieur á un an, il y a déduction proportionnelle au nombre de mois complets travaillés á l'étranger.

Frais de recherche durant un congé sabbatique

Le professeur d'université qui projette d'effectuer des recherches durant un congé sabbatique devrait organiser ses affaires de façon á éviter de payer un impôt sur les sommes utilisées pour payer ses frais de recherche. Ces dispositions se rattachent au statut résidentiel *établi* par les directives du Bulletin IT-221R2 *expliquées auparavant.*

Congés sabbatiques — Résidents du Canada — Si le professeur en congé sabbatique demeure un résident du Canada aux fins fiscales, il n'est pas important qu'il demeure au Canada ou qu'il émigre temporairement. Dans les deux cas, il est imposé au Canada sur son revenu mondial. Lorsqu'il doit payer un impôt étranger sur une partie de ce revenu, le Canada accorde normalement un crédit d'impôt étranger á l'égard de l'ensemble ou d'une partie de cet impôt. Comme il est signalé sous le titre «Subventions de perfectionnement» ci-dessus, le professeur peut déduire les frais admissibles des subventions de recherche seulement, et non du revenu provenant d'un emploi. Il devrait donc veiller á recevoir assez de revenu sabbatique sous la forme de subventions de perfectionnement pour couvrir ses frais de recherche.

Congés sabbatiques — Non-résidents du Canada — Les non-résidents sont assujettis á l'impôt canadien seulement sur le revenu provenant de sources canadiennes. Les trois catégories principales de revenus de sources canadiennes de la plupart des professeurs sont: a) les salaires sabbatiques, le revenu d'affaires ou professionnel, les subventions de recherche, les bourses de perfectionnement, les allocations familiales, etc.; b) le revenu de placement; et c) le revenu locatif. Le contribuable doit produire une déclaration d'impôt sur le revenu des particuliers á l'égard du revenu compris dans la catégorie a) ci-dessus (IT-75R2, alinéa 35). Les non-résidents ont droit à des *crédits d'impôt personnels* uniquement lorsque l'ensemble de leur revenu de toutes sources gagné durant l'année provient surtout d'un emploi exercé au Canada, d'une entreprise exploitée au Canada ou d'une bourse d'études ou de subventions de recherche canadiennes. Il peut aussi déduire certains autres crédits tels les crédits pour frais médicaux et d'autres crédits de certaines autres catégories de revenus *tels qu'ils ont été précisés auparavant,* Article 115). Le Sous-alinéa 115 (2) (e) (i), cependant, prévoit une exemption dans certains cas lorsque le revenu de provenance canadienne tiré d'une charge ou d'un emploi est reçu par un contribuable devenu antérieurement non-résident du Canada lorsque:

a) le travail s'accomplit en dehors du Canada, et

b) le revenu est assujetti à l'impôt sur le revenu ou les bénéfices dans un autre pays ou se rattache à la vente de biens, ou á la négociation de contrats intervenant dans le cadre normal d'une entreprise exploitée par l'employeur. Le traitement fiscal du revenu de placement et locatif b) et c) ci-dessus des non-résidents est indiqué ci-aprés. Les subventions de perfectionnement et les autres revenus de sources étrangères ne sont pas imposables au Canada et il n'est donc pas nécessaire de prendre des dispositions pour éviter de payer l'impôt canadien sur ces revenus.

Congés pris à l'étranger

Il arrive qu'un professeur accepte une mission d'enseignement ou autre à l'étranger, dans des conditions oú la plus grande partie de son revenu lui vient de sources étrangéres. Lorsque le professeur conserve sa résidence au Canada aux fins de l'impôt, il doit payer l'impôt sur ses revenus de source étrangère. Lorsqu'il obtient le statut de non-résident, il n'est imposable au Canada que sur ses revenus de sources canadiennes. Son revenu mondial peut, cependant, devenir imposable en partie ou en totalité dans son nouveau pays de résidence.

Avant de sauter aux conclusions quant aux avantages et désavantages du statut de non-résident, le contribuable doit examiner le régime fiscal auquel il serait assujetti á l'étranger aussi bien qu'au Canada. Le résident du Canada a droit á un crédit á l'égard des impôts payés á l'étranger. Le crédit généralement est le moindre de l'impôt étranger payé et de l'impôt sur le revenu canadien autrement applicable au revenu étranger. Cette déduction n'est permise qu'aux résidents du Canada et n'est pas accessible au non-résident imposé selon l'Article 115 «1087-1094».

Le contribuable qui songe á renoncer temporairement á sa résidence canadienne devrait examiner son droit á un crédit d'impôt á l'égard de l'impôt sur le revenu canadien en vertu des lois fiscales de son nouveau pays de résidence. La question ne se pose que lorsque le pays étranger impose les professeurs étrangers.

Dans certains cas, un congé pris à l'étranger est financé par une subvention d'une fondation située á l'étranger. Les fonds peuvent étre acheminés par une université canadienne et servent à défrayer les coûts de déplacement et à maintenir le salaire du professeur. Lorsque le professeur obtient le statut de non-résident, la «provenance» des fonds servant á payer son salaire est déterminante. Lorsque les subventions lui sont versées directement par une fondation étrangére, elles ne sont certainement pas imposables au Canada. D'aprés Revenu Canada, d'autre part, ces subventions constituent un revenu imposable lorsqu'elles sont accordées par l'entremise d'une université canadienne.

Les changements apportés par rapport au Guide de 1989 sont indiqués en italiques.

REVENU TIRÉ D'UNE ENTREPRISE

De nombreux professeurs travaillent á titre d'entrepreneurs autonomes pour une université ou pour d'autres institutions en vertu d'un contrat d'entreprise qui n'est pas un contrat d'emploi; le revenu gagné n'est pas un revenu tiré d'un emploi. Outre son salaire ordinaire, le professeur peut tirer des revenus de droits d'auteur, de consultations, de cours, d'émission de radio ou de télévision; ces divers revenus sont ordinairement réputés étre des revenus provenant d'une entreprise ou d'une profession. Lorsqu'il établit son revenu imposable, le professeur peut déduire de ces revenus les dépenses admissibles.

Ces particuliers voudront bien avoir une bonne connaissance des régles de la TPS qui pourraient s'appliquer à leurs activités d'entreprise (Voir la Note préalable 7).

En plus d'exercer des charges professorales ordinaires, le professeur peut enseigner des cours spéciaux d'été ou du soir ou enseigner dans une école d'études supérieures. Ce sont les circonstances de chaque cas qui permettent d'établir qu'il existe soit un contrat de travail (contrat d'emploi), soit un contrat d'entreprise (contrat d'affaires). Revenu Canada, appuyé récemment par les tribunaux, a conclu que des services d'enseignement spéciaux sont souvent assurés en vertu d'un contrat d'emploi, surtout lorsque les matiéres sont enseignées dans les mêmes conditions et la méme discipline que dans le cas des cours du programme d'études normal.

Contrat d'entreprise

Dans certains cas, cependant, des cours ne valant pas de crédits peuvent s'enseigner en dehors d'un contrat d'emploi. Voici certaines des conditions qui tendent à apporter la preuve de l'existence d'un contrat d'entreprise pour l'enseignement des cours ne valant pas de crédits:

a) Il y a généralement contrat de travail (emploi) lorsque la personne pour qui les services sont exécutés a le droit d'établir la somme, la nature et l'orientation du travail á faire et la façon de l'accomplir. Il y a contrat d'entreprise (non-emploi) lorsque l'intéressé est embauché pour réaliser un objectif prescrit et bénéficie de toute la liberté qu'il lui faut pour atteindre le résultat souhaité (d'aprés le Bulletin d'interprétation IT-312, Alinéa 4).

b) En vertu d'un contrat d'entreprise, la latitude et la responsabilité du professeur quant aux charges qu'il peut effectuer pour fournir les services sont définies clairement dans un contrat officiel ou dans un échange de correspondance.

c) L'utilisation des services d'autres personnes par le professeur qui s'acquitte de ses obligations contractuelles est la preuve d'un contrat d'entreprise.

d) Lorsque le professeur fournit des services à plus d'une université ou institution, on peut plus facilement présumer qu'il existe un contrat d'entreprise.

Il peut étre utile aussi d'examiner les quatre critéres appliqués par les tribunaux dans certaines affaires récentes touchant la question du travail á son propre compte. Ces critéres sont: 1. le contrôle; 2. l'intégration; 3. la réalité économique; et 4. le résultat particulier. La Chronique fiscale du Bulletin de décembre 1980 de l'ACPU renferme des détails sur ces critéres. Des exemplaires sont accessibles sur demande auprés de l'ACPU.

Plusieurs universités passent des contrats avec les professeurs pour les services susmentionnés. Lorsqu'une université rémunére de tels services sur présentation d'une facture ou déclare ce revenu sur un formulaire T4A «Relevé 2» plutót que sur le formulaire T4 «Relevé 1», cela signifie que l'université ne considére pas ces paiements comme revenu d'entreprise. En outre, l'université ne devrait pas déduire de ces paiements, soit l'impôt sur le revenu, soit les cotisations au RPC/RRQ ou á l'assurance-chómage. Du point de

déclarations T4 en février 1991, en se fondant sur les pensions courues pour 1990. Quant aux seuils maximum de contribution, voici la nouvelle échelle:

Année	Limite d'un régime à cotisations définies	Limite REÉR
1990 (a)	3 500	7 500 (b)
1991	12 500	11 500 (c)
1992	13 500	12 500
1993	14 500	13 500
1994	15 500	14 500
1995	15 500 (indexé)	15 500

a) Les limites monétaires pour 1990 ne doivent pas dépasser 20 % du revenu gagné; ultérieurement la limite sera 18 % du revenu gagné. *Depuis 1990, le revenu gagné exclut le revenu de pensions.*

b) Cette limite est réduite à 3 500 $ moins les contributions de l'employé pour ceux qui ont droit à des bénéfices en vertu d'un régime de pension ou d'un Régime de participation différée aux bénéfices (RPDB). La disposition spéciale de virement jusqu'à concurrence de 6 000 $ du revenu de pensions à un REÉR au nom du conjoint sera permise de 1989 à 1994.

c) La limite pour 1991 et les années *ultérieures* est diminuée de la somme de tout facteur d'équivalence (FE) à l'égard de l'année précédente.

Le report des droits inutilisés à un REÉR à une année ultérieure s'appliquera pour la première fois en 1991.

BOURSES ET SUBVENTIONS

Bourses d'études, de perfectionnement, d'entretien et prix

La Loi de l'impôt sur le revenu ne définit pas les expressions «bourses de perfectionnement», «bourses d'entretien», «bourses d'études», «prix» et «subventions de recherche». Cependant, le Bulletin d'interprétation IT-75R2 renferme la description de ces allocations par le ministère et en indique le traitement fiscal. Le nom donné à une subvention particulière n'indique pas nécessairement sa vraie nature. Dans certains cas, par exemple, une allocation appelée «bourse de perfectionnement» peut se classer comme «subvention de recherche» aux fins de l'impôt (IT-75R2, Alinéa 17).

L'Alinéa 56 (1) (n) «312g» exige d'ajouter au revenu toutes les sommes reçues durant une année provenant d'une des sources mentionnées dans le titre, ou de l'ensemble de celles-ci sauf la première tranche de 500 $. Lorsque le bénéficiaire reçoit 500 $ et plus deux années de suite, la déduction de 500 $ s'applique chaque année, soit une déduction totale de 1 000 $. Il peut donc être avantageux de demander à l'organisme payeur de verser ces allocations en deux années civiles et plus. Rappelons que les professeurs et les étudiants peuvent, dans certains cas, déduire les frais de déménagement et les frais de garde d'enfants de ce genre de revenu (Articles 62 et 63 «347-356»).

Subventions de recherche et charges

Comme il est dit auparavant, les bourses reçues dans une année ne donnent droit qu'à la déduction de 500 $ (Alinéa 56 (1) (n) «312g» (IT-75R2, Alinéa 1). Par contre, les sommes réputées être des subventions de recherche aux fins de l'impôt constituent un revenu dans la mesure où elles dépassent les charges de recherche déductibles (Alinéa 56 (1) (o) «312h» et la déduction de 500 $ ne s'applique pas dans ce cas-ci. Les frais personnels ou de subsistance tels que les repas ou le logement ne sont pas déductibles, à l'exception des frais de déplacement, y compris les repas et le logement, défrayés pendant que le chercheur poursuivait ses travaux hors de son lieu ordinaire de résidence.

Revenu Canada (Impôt) a maintenant indiqué ce qui peut être considéré comme une subvention de recherche. Lorsque l'objet premier de la subvention est de permettre au bénéficiaire de poursuivre ses études ou sa formation, la subvention est réputée être une bourse et les charges ne sont pas déductibles. Lorsque, d'autre part, l'objet premier est de permettre au bénéficiaire d'effectuer des recherches au profit d'un projet original, la subvention est réputée être une subvention de recherche. Le Bulletin IT-75R2 stipule également, lorsqu'il y a double objectif, que la subvention est traitée comme une subvention de recherche, lorsque l'objectif premier est la recherche (comme il est expliqué ci-haut).

Lorsqu'il est difficile d'établir un objectif premier, Revenu Canada (Impôt) aura pour politique de laisser établir la fin première de la subvention par l'organisme subventionnaire: l'université.

Le chercheur peut déduire ses frais de déplacement a) entre son domicile et le lieu où il réside temporairement durant ses travaux de recherche, b) d'un lieu temporaire à un autre et c) à l'occasion de voyages extérieurs reliés à ses travaux (IT-75R2, Alinéa 29). Selon Revenu Canada, les frais de voyage du conjoint et des personnes à charge du chercheur ne peuvent se déduire d'une subvention de recherche. Bien que la Cour fédérale de l'impôt n'ait pas tranché la question de façon définitive, Revenu Canada a cotisé à nouveau un certain nombre de contribuables auxquels il a refusé ces déductions. L'ACPU continue d'exercer des pressions auprès du gouvernement afin qu'il autorise la déduction, en tant que frais de recherche, des frais de voyage du conjoint et des personnes à charge.

Ceux qui sont en congé sabbatique au Canada devraient s'enquérir de leur droit possible de déduire les frais de déplacement et de garde d'enfants. Les frais d'hôtel déboursés pendant la recherche d'un logement permanent, de même que toutes autres charges directement liées aux travaux, telles que les frais d'assistance à la recherche, de dactylographie, de photocopie, de rédaction et de publication de rapports et tous autres frais pertinents autre que d'ordre personnel ou de subsistance peuvent être déductibles. Les dépenses de nature capitale peuvent se déduire (IT-75R2, Alinéa 31).

Il n'est pas nécessaire de présenter les reçus pour les frais de recherche avec la déclaration. Le ministère, cependant, peut exiger des preuves à n'importe quel moment; le chercheur devrait donc tenir une comptabilité de toutes ses charges admissibles et, lorsque cela est possible, garder les pièces justificatives.

Normalement, les charges effectuées au cours de l'année qui précède ou qui suit le paiement de la subvention peuvent être déductibles. Font exception, les charges survenant l'année antérieure à la réception de la subvention et avant avis de l'attribution de celle-ci (IT-75R2, Alinéa 30).

Bien que les frais de recherche admissibles peuvent se déduire d'une subvention de recherche, ils ne sont pas déductibles, soit du salaire reçu durant un congé sabbatique soit d'une bourse de recherche, sauf, bien entendu, lorsque la bourse est réputée être une subvention de recherche. Ainsi, par exemple, une bourse de recherche doctorale du Conseil des Arts du Canada n'est pas considérée comme une subvention de recherche et ne bénéficie que de la déduction de 500 $, *lors de toute année d'imposition* peu importe la somme de frais de recherche réellement défrayée. Aucune partie de ces frais ne peut se déduire non plus du salaire reçu durant un congé sabbatique.

Nonobstant ce qui précède, le professeur peut éviter *une cotisation de l'impôt sur le revenu quant aux fonds utilisés* pour payer ses frais de recherche en demandant à son université une subvention de recherche au lieu *d'une partie ou de la totalité de son salaire*. Seule la somme dépassant les frais de recherche admissibles sera imposée. Cette pratique est approuvée par Revenu Canada et toutes les universités connaissent le procédé à suivre, lequel devrait intervenir avant le commencement du congé sabbatique. (Voir «Congés sabbatiques», ci-après).

Il y a lieu de noter que le bénéficiaire d'une bourse de perfectionnement et d'une subvention de recherche peut déduire 500 $ (ou 1 000 $ lorsque les versements portent sur deux années civiles) de sa bourse, ainsi que l'ensemble des frais de recherche de sa subvention.

CONGÉS SABBATIQUES

Il ne sera question, dans la présente section du Guide, que des dispositions fiscales canadiennes touchant les allocations de congés sabbatiques. Un professeur qui prend un congé sabbatique ou autre *congé* dans un pays étranger doit tenir compte des dispositions fiscales du pays étranger *de même que celles du Canada*. Les sections suivantes du Guide traitent de certains problèmes liés aux impôts étrangers.

Résidence

Un résident Canadien est assujetti à l'impôt canadien sur son revenu mondial. Un non résident est assujetti uniquement à l'impôt sur certains revenus de sources canadiennes. La question de savoir si vous êtes un résident du Canada ou non est donc importante pour les fins fiscales. Revenu Canada (Impôt) a publié le Bulletin IT-221R2 *qui traite* de la résidence. En vertu du Bulletin IT-221R2 le professeur absent du Canada durant moins de deux ans est réputé avoir conservé sa résidence canadienne pendant son séjour à l'étranger, sauf lorsqu'il peut clairement établir qu'il a rompu tous liens de résidence en quittant le Canada et que rien n'indique qu'il prévoyait, à son départ du Canada, y revenir (c'est-à-dire, du fait d'un contrat d'emploi). Selon le Bulletin IT-221R2, les liens de résidence principaux d'une personne sont son logement, son conjoint et les personnes à sa charge, ses biens personnels et ses liens sociaux.

Logement — «Un particulier qui quitte le Canada, mais qui s'assure qu'un logement au Canada, habitable toute l'année, demeure prêt à être occupé par lui, en l'entretenant (qu'il soit vacant ou non), en le louant à une personne qui a des liens de dépendance avec lui ou en le louant à une personne qui n'a pas de liens de dépendance avec lui, avec le droit de *résilier* le bail dans un délai très court (moins de trois mois), sera généralement considéré comme n'avoir pas rompu ses liens de résidence avec le Canada.»

Conjoint et personnes à charge — «Lorsqu' une personne mariée quitte le Canada, mais laisse son conjoint ou des personnes à charge au Canada, on considérera, règle générale, que cette personne est demeurée résidente du Canada au cours de son absence.»

Biens personnels et liens sociaux — «Une personne qui quitte le Canada et devient non-résidente ne conservera pas de liens de résidence avec le Canada après son départ, sous forme de biens personnels (p.ex., mobilier, vêtements, automobile, comptes en banque, cartes de crédit, etc.) ou de liens sociaux (p.ex., affiliation à des associations en tant que résident, etc).»

(3) au cours de toute la période d'absence que l'employé n'est pas employé ailleurs; et

(4) que l'employé doit retourner auprès de son employeur après la période d'absence.

j) Régime d'épargne-actions (REA) (résidents du Québec seulement)

Un particulier résidant au Québec le dernier jour de l'année d'imposition peut déduire de son revenu imposable, pour les fins de l'impôt du Québec seulement, le coût rajusté des actions admissibles achetées durant l'année pour un régime d'épargne-actions (REA). La déduction permise est généralement le moindre du coût rajusté des actions ou 10 % du revenu total. Une caractéristique particulièrement intéressante est qu'il y a une économie permanente d'impôt lorsque les actions sont conservées au moins deux ans dans ce régime. Les actions sont admissibles lorsqu'elles répondent à certaines caractéristiques et lorsqu'elles sont émises par certaines sociétés admissibles. Les certificats d'actions doivent être remis directement à un courtier qui en aura la garde. Enfin, certaines actions sont admissibles à une déduction de 100 % de leur prix d'achat, certaines autres, à une déduction de 75 % et d'autres encore (de grandes sociétés), à une déduction de 50 %.

GST

Cotisations à un Régime enregistré d'épargne-retraite

k) Cotisations à un régime enregistré d'épargne-retraite (REÉR) — Cette matière fait l'objet d'un renvoi distinct à l'index, vu l'intérêt qu'il suscite chez plusieurs. *Ainsi qu'il a été mentionné auparavant, la législation sur la réforme des pensions attendue depuis longtemps a reçu la sanction royale le 27 juin 1990. Ci-après on retrouve des commentaires quant à sa mise en application lors de 1991 et des années ultérieures. Les déductions permises réduisent le revenu net.* Un professeur peut choisir de compléter les contributions faites au fonds de pension de son université en souscrivant à un REER. Les cotisations versées durant l'année ou dans les 60 premiers jours de l'année suivante sont déductibles jusqu'à concurrence de la moindre des deux sommes suivantes: 20 % du revenu gagné et 3 500 $ moins la somme de ses cotisations au régime de pension agréé (RPA) de son employeur, y compris les cotisations à l'égard des services courants et antérieurs.

Le professeur qui verse 3 500 $ à un RPA (à l'égard de services courants ou *de services antérieurs* ou des deux) ne peut déduire aucune cotisation versée à un REER.

Lorsque vous versez une cotisation pour un REER et ne pouvez déduire la cotisation l'année du versement ou l'année précédente parce que, par exemple, vous avez versé 3 500 $ ou plus à un RPA, vous pouvez obtenir le remboursement de l'excédent de cotisation de l'émetteur du régime. Vous devriez vous procurer le formulaire T3012 à votre bureau de district de l'impôt à cette fin. Le remboursement de l'excédent est imposable l'année de sa réception. Cependant, en vous conformant aux procédés décrits sur le formulaire T3012, vous avez droit à une déduction équivalente et compensatoire lorsque le remboursement est reçu avant la fin de l'année de réception de l'avis de cotisation qui rejette la déduction.

Les changements apportés par rapport au Guide de 1989 sont indiqués en italiques.

Lorsque la cotisation excédentaire à un REÉR dépasse 5 500 $ au cours d'une année, le remboursement de l'excédent est pleinement imposable mais une déduction compensatoire est permise selon la même méthode que celle mentionnée lors du paragraphe précédent. De plus tant que cet excédent est laissé dans le régime, un impôt de 1 % chaque mois est perçu à titre de sanction sur l'excédent jusqu'à son remboursement.

Comme il en est fait mention *à la rubrique* 6 des Notes *préalables,* de nouvelles règles sont maintenant en vigueur et qui, selon les explications qui suivent, influeront sur 1991 et les années ultérieures. *La* cotisation *maximum* pour 1990 *est toujours de* 7 500 $ ou jusqu'à concurrence de 20 % du revenu gagné. Quant à ceux qui participent au RPA de leur employeur, les cotisations sont limitées à 3 500 $ moins leurs cotisations au régime de pension agréé.

Après 1990, *il y aura augmentation des limites* dont le détail apparaît sous la rubrique Réforme des pensions. La limite de 20 % sera réduite à 18 %. Ces limites, (qui atteindront 15 500 $ en 1995) seront réduites par un «facteur d'équivalence» dans le cas des participants à un régime de pension agréé. Ce facteur sera calculé en fonction de l'année précédente. Les employeurs seront tenus de déclarer à Revenu Canada le facteur d'équivalence de chaque employé. Le ministère pourra ensuite aviser le contribuable de la limite du REÉR qui s'applique dans son cas.

À compter de 1991, la somme non utilisée qui dépasse la somme réellement cotisée à un REÉR par un particulier peut être reportée afin d'augmenter la limite annuelle d'un particulier pour l'avenir jusqu'à concurrence de sept ans. (Prière de consulter les commentaires supplémentaires sur la réforme des pensions à la suite de cette section sur les REER).

Il est bon de mentionner que vous pouvez cotiser à un régime au nom de votre conjoint(e) jusqu'à concurrence du même maximum plutôt que de cotiser au vôtre. Vous pouvez en tirer des avantages lorsque le revenu de votre conjoint(e) est inférieur au vôtre au moment du retrait des fonds. Lorsque le bénéficiaire retire des fonds de son REÉR cotisé par son conjoint, pour une raison autre que l'acquisition d'une *rente viagère,* les contributions du conjoint, pour l'année du retrait et pour les deux années précédentes, sont imposables pour le souscripteur et non pour le conjoint bénéficiaire. Il y a aussi une mesure provisoire décrite ci-après à la rubrique Réforme des pensions qui permet à un particulier de virer jusqu'à 6 000 $ par année au REÉR du conjoint, une somme reçue d'un régime de pensions (Alinéas 146 (8.3), (8.5), (8.6), et (8.7) «931.1, 931.3, 931.4, 931.5»). Les intérêts payés pour cotiser à un régime de pension agréé (RPA) et à un régime enregistré d'épargne-retraite (REER) ne sont pas déductibles.

Le contribuable peut virer sans payer d'impôt des fonds de son régime enregistré d'épargne-retraite au régime enregistré d'épargne-retraite de son conjoint ou ex-conjoint dont il vit séparé lorsqu'un tribunal ordonne de partager le régime entre les conjoints pendant le mariage ou après la rupture de celui-ci.

Avant le 31 décembre de l'année de vos 71 ans, vous devez prendre une décision quant aux sommes accumulées dans ce régime.

Vous avez le choix de retirer les fonds et payer immédiatement l'impôt sur ces fonds, ou convertir votre REÉR en choisissant une des options ou une combinaison des options suivantes:

— une rente viagère,

— une rente à terme fixe allant jusqu'à l'âge de 90 ans, ou

— un régime, appelé fonds enregistré de revenu de retraite (FERR), qui vous versera des paiements jusqu'à l'âge de 90 ans.

L'échéance quant aux années en ce qui a trait aux deux dernières options peut se fonder sur votre âge ou celui de votre conjoint(e) de telle sorte que les versements à même la rente à terme fixe ou le FERR peuvent être répartis sur la période allant jusqu'à l'année durant laquelle le plus jeune des deux atteindra l'âge de 90 ans.

Les particuliers ont le droit d'avoir plus d'un FERR. En outre, il est maintenant permis de retirer d'un FERR *une somme* supérieure à *celle* prescrite actuellement dans une année. Il est également possible d'effectuer des retraits n'importe quand après l'acquisition du FERR.

Réforme des pensions

Essentiellement, la réforme votée le 27 juin 1990 a pour but d'augmenter les limites de l'aide fiscale à tous les genres de régimes de pension. Les contribuables pourront effectuer une cotisation plus élevée ou faire verser dans leur régime une cotisation plus élevée par leur employeur permettant à l'employé ou l'employeur de bénéficier de la pleine déduction fiscale à l'endroit de ces contributions.

Ces nouvelles limites influeront en particulier sur les régimes à cotisations définies. Quant aux régimes à prestations définies, toutes les contributions exigées pour financer le régime continueront d'être déductibles.

Cette réforme permettra aussi une plus grande intégration entre les bénéfices d'une pension reçue en vertu d'un régime souscrit par un employeur et le REÉR d'un particulier. Afin d'accomplir ceci, le calcul d'un facteur d'équivalence (FE) sera nécessaire. Ce facteur d'équivalence sera fondé, soit sur le total des cotisations (à la fois de l'employeur et de l'employé) dans le cas d'un régime à cotisations définies, soit selon le niveau de prestations acquises dans le cas d'un régime à prestations définies. Le calcul proprement dit sera fait par le gouvernement fédéral à même les renseignements présentés par l'employeur. Le contribuable recevra un avis vers la fin de l'année civile indiquant la somme admissible à un REÉR (c-à-d.,combien le contribuable peut verser à son REER).

Afin d'assurer une certaine égalité, même les personnes qui participent à un régime à prestations définies qui ont droit au maximum des prestations pourront souscrire jusqu'à *1 000* $ dans un REER.

Également, les contribuables pourront reporter sur sept ans les droits inutilisés de cotisations à un REER. Ceci signifie qu'un particulier qui n'a pas les fonds nécessaires pour contribuer à un REÉR lors d'une année donnée ne perdra pas cette aide fiscale comme cela a lieu en vertu du système actuel.

Bien que plusieurs changements soient de nature assez technique, il est bon de prendre note que les rapports par les employeurs visant les facteurs d'équivalence *(FE)* seront exigés pour la première fois dans le cadre du processus des

ment du revenu d'emploi. Par opposition, toutes les charges raisonnables défrayées pour gagner un revenu d'entreprise ou des honoraires professionnels sont déductibles aux fins de l'impôt sur le revenu, sauf les dépenses de capital, qui sont généralement amortissables.

Les charges qui peuvent se déduire du revenu d'un emploi comprennent les suivantes:

a) charge liées à un emploi — Au Québec seulement, un employé a le droit à une déduction égale à 6 % de son revenu d'emploi jusqu'à un maximum de 750 $.

b) frais d'avocats — l'employé peut déduire les frais d'avocats qu'il a déboursés pour se faire payer son salaire par un employeur ou un ancien employeur (Alinéa 8 (1) (b) «77»).

c) caisse d'échange de professeurs — le contribuable peut déduire les cotisations qu'il a versées au cours de l'année, jusqu'à concurrence de 250 $, à une caisse établie par l'Asssociation canadienne d'éducation au bénéfice des enseignants des pays du Commonwealth en vertu d'un accord pour l'échange d'enseignants (Alinéa 8 (1) (d) «79»).

d) frais de déplacement — déboursés par l'employé.

(i) qui doit ordinairement exercer les fonctions de sa charge en dehors du lieu de l'entreprise de son employeur ou dans divers lieux, et

(ii) qui est tenu par contrat d'acquitter les frais de déplacement nécessités par l'exécution de ses fonctions et lorsqu'il n'a pas reçu une allocation pour frais de déplacement. Des cas de cette nature pourraient surgir lorsque le professeur participe à un programme d'échange ou doit se déplacer entre deux campi de la même université ou du même employeur à ses frais (Alinéa 8 (1) (h) «63»). Les frais de déplacement entre la résidence et le lieu de travail ne sont cependant pas déductibles. Lorsqu'il y a utilisation d'une automobile, l'intérêt et l'allocation du coût en capital (amortissement) peuvent être compris dans les frais de déplacement. Commençant en 1988, ces charges sont assujetties à une limite de 250 $ par mois pour l'intérêt et à un coût en capital maximum de 20 000 $. A partir du 1er septembre 1989 ces limites ont été portées chacunes à 300 $ et 24 000 $. (Alinéa 8 (1) (j) «64»). (IT-272R) (Voir «Frais d'automobile» ci-après).

e) cotisations et autres frais professionnels

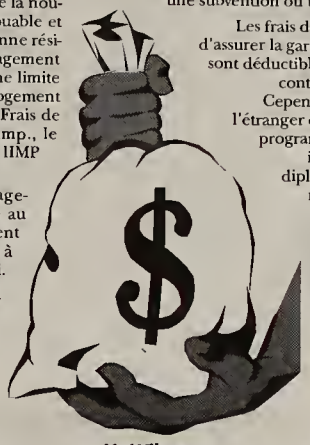
(i) les cotisations aux associations professionnelles ne sont pas déductibles du revenu d'un emploi, sauf lorsque le paiement de la cotisation est nécessaire pour conserver un statut professionnel reconnu par la loi. Lorsque le statut professionnel est nécessaire pour gagner le revenu d'entreprise ou de professionnel, les cotisations sont déductibles (Sous-alinéa 8 (1) (i) (i) «68a»).

(ii) les cotisations à l'association de la faculté sont réputées être des cotisations syndicales et celles-ci sont déductibles du revenu tiré d'un emploi (Sous-alinéa 8 (1) (i) (iv) «68 b»).

(iii) le loyer d'un bureau, le salaire d'un adjoint ou d'un suppléant et le coût des fournitures, lorsque ces charges doivent être assumées par l'employé en vertu de son contrat d'emploi (Alinéa 8 (1) (i); Sous-alinéas (ii) et (iii) «78»).

f) les cotisations à un régime de pension agréé (RPA) — jusqu'à 3 500 $ par année (5 500 $ au Québec) à l'égard des services courants (Alinéa 8 (1)(m) «70,71»). Lorsque le RPA est un régime à prestations définies, toutes les cotisations obligatoires pour services courants sont déductibles. Les cotisations volontaires à des régimes de retraite à cotisations définies faites après le 9 octobre 1986 ne sont pas déductibles. Cependant, les cotisations pour services antérieurs ne dépassant pas 3 500 $ dans le cas des régimes à prestations définies uniquement sont toujours déductibles.

g) les frais de déménagement sont déductibles du revenu du nouvel emploi et seulement lorsque le contribuable s'est rapproché d'aumoins 40 kilomètres de son nouveau lieu de travail. Les frais peuvent comprendre: le voyage, le transport et l'entreposage des meubles, le logement temporaire et les repas, la résiliation d'un bail ou les frais de vente de l'ancienne résidence, les frais juridiques connexes à l'achat d'une nouvelle résidence et toutes taxes de cession ou d'enregistrement du titre de propriété de la nouvelle résidence, lorsque le contribuable et son conjoint ont vendu leur ancienne résidence à la suite de leur déménagement (Alinéa 62 (3) «350»). Il existe une limite de 15 jours en ce qui a trait au logement et aux repas. (Voir la brochure «Frais de déménagement» de Rev. Can. Imp., le communiqué spécial IT 178R2, I IMP 347-1 et le formulaire T1-M).


M. Wilson

Lorsque les frais de déménagement dépassent le revenu gagné au nouveau lieu de travail, l'excédent peut être déduit l'année suivante à même le revenu du nouvel emploi.

Généralement, ne sont admissibles que les déménagements au Canada; il existe, cependant, certaines exceptions dans le cas des étudiants.

Lorsque vous changez de résidence pour faire des études à plein temps dans une maison d'enseignement (au Canada ou à l'étranger), vous pouvez déduire les frais de déménagement de votre ancienne à votre nouvelle résidence (dont l'une au moins doit se trouver au Canada) lorsque vous vous rapprochez d'au moins 40 kilomètres de la nouvelle maison d'enseignement. Ces frais ne peuvent se déduire que d'un revenu reçu sous forme d'aide financière (bourses d'études, bourses de perfectionnement, subventions de recherche et autres octrois semblables) et seulement lorsque ce revenu est inscrit dans votre déclaration d'impôt.

Les étudiants qui quittent le Canada ou les étudiants étrangers qui viennent au Canada pour étudier dans des établissements d'enseignement postsecondaires peuvent déduire leurs frais de déménagement du revenu provenant de bourses d'études, de bourses de perfectionnement, de subventions de recherche, et autres octrois semblables.

Lorsque vous revenez au Canada après avoir été étudiant à plein temps à l'étranger afin d'y travailler ou exploiter une entreprise, vous ne pouvez déduire les frais de retour au Canada.

h) les frais de garde d'enfants sont normalement déductibles par le conjoint ayant le plus petit revenu, mais le conjoint au revenu supérieur peut y avoir droit dans certaines circonstances. Cela se produit lorsque le conjoint ayant un revenu inférieur fréquente l'université à plein temps ou lorsqu'il est physiquement ou mentalement invalide. La déduction est de 4 000 $ (4 200 $ au Québec) pour chaque enfant admissible de moins de 7 ans ou atteint d'un handicap physique ou mental grave et prolongé et de 2 000 $ (2 100 $ au Québec) pour les enfants au-dessus de 6 ans mais ayant moins de 14 ans au cours de l'année. Au Québec, la personne ayant le revenu le moins élevé peut renoncer totalement ou partiellement à la déduction, dans une déclaration en la forme prescrite, en faveur de la personne ayant le revenu le plus élevé. Les frais de gardienne, de garderie, de pensionnat et de colonie de vacances sont déductibles lorsque ceux-ci répondent aux règles prescrites et s'incrivent dans les limites précisées. Bien souvent, ces charges ne sont pas pertinentes parce que l'enfant fréquente gratuitement l'école. Cependant, vous pouvez réclamer les frais de camp d'été jusqu'à concurrence de 120 $ par semaine pour un enfant de moins de 7 ans à la fin de l'année et 60 $ par semaine dans les autres cas. Les frais engagés pour une école de hockey ou une autre école semblable sont également admissibles. Les dépenses doivent être défrayées pour permettre d'occuper un emploi, d'exercer une activité commerciale, d'entreprendre des études ou des recherches à l'égard desquelles l'intéressé a reçu une subvention ou une bourse.

Les frais doivent être acquittés dans le but d'assurer la garde d'un enfant au Canada et ne sont déductibles qu'à l'égard de l'année où le contribuable les a défrayés et versés. Cependant, les Canadiens en service à l'étranger dans les forces armées, dans des programmes d'aide au développement international, et dans des postes diplomatiques sont réputés être des résidents du Canada aux fins de l'impôt (Alinéa 250 (1)). Ces parents, et d'autres réputés, par la Loi de l'impôt sur le revenu, être des résidents du Canada l'année d'acquittement des frais de garde de leurs enfants dans des pays étrangers, peuvent déduire des frais de garde d'enfants selon la même méthode que le contribuable qui réside vraiment au Canada. Le professeur en congé sabbatique à l'étranger, tout en étant probablement encore considéré comme un résident du Canada, n'est pas réputé être un résident aux termes de l'Alinéa 250 (1) à moins de posséder les caractéristiques stipulées dans ce paragraphe, et il ne peut déduire des frais de garde d'enfants que s'ils sont défrayés au Canada. (Voir Résidence, ci-après, et voir la brochure Frais de garde d'enfants de Rev. Can. Imp.).

Une décision intéressante a été publiée récemment en 1989 par la Cour fédérale, Divisinn de première instance. La contribuable, Mme E. C. Symes, réclamait en tant que dépenses d'affaires les coûts d'une gouvernante qu'elle employait pour la garde de ses enfants alors qu'elle dirigeait sa pratique du droit. Revenu Canada a prétendu qu'il s'agissait de dépenses personnelles non déboursées dans le but de gagner un revenu et que celles-ci devraient être assujetties aux limites prescrites sur les frais personnels de garde d'enfant. La cour a statué en faveur de la contribuable. *La couronne a porté cette décision en appel.*

i) Auto-financement des congés

Un nouveau règlement 6801 a été publié le 4 février 1988 permettant d'exempter certains congés régissant les ententes d'échelonnement de traitement telles qu'elles sont définies à l'Alinéa (1) de l'Article 248(1) de la Loi. Fondamentalement, les nouveaux règlements prévoient que, pour qu'une entente soit permise en tant que congé d'absence admissible et non considérée comme une entente d'échelonnement de traitement, elle doit prévoir:

(1) qu'une somme inférieure à 33 1/3 % du salaire de l'employé peut être reportée;

(2) que le but du report est de permettre à l'employé de financer un congé d'absence supérieur à 6 mois commençant au plus tard 6 ans après la date du report;

directement sont exonérés tandis que lorsqu'il s'agit d'honoraires imputés par une entreprise de service ils acquitteront et assumeront la TPS en tant que dernier utilisateur.

Cours d'appoint et leçons de musique

Les leçons de musique sont réputées être des «services d'enseignement» et elles sont exonérées de la TPS. Les cours d'appoint sont aussi exonérés de la taxe en tant que «service d'enseignement» tant que ces cours d'appoint découlent d'un programme scolaire. Lorsqu'il en est autrement, on doit imputer la TPS.

Tous les livres sont assujettis à la TPS nonobstant qu'ils aient été achetés pour l'enseignement ou les loisirs.

• ***Les changements apportés par rapport au Guide de 1989 sont indiqués en italiques.***

EFFET DE LA RÉFORME FISCALE

La loi mettant en oeuvre la réforme de l'impôt sur le revenu a reçu la sanction royale le 13 septembre 1988. L'ensemble des modifications est en vigueur depuis le 1er janvier 1988. Les propositions de la réforme fiscale ont pour conséquence principale l'élargissement de l'assiette fiscale en éliminant ou en réduisant un grand nombre de déductions et(ou) exemptions tout en diminuant en même temps les taux d'imposition.

La proportion d'un gain en capital compris dans le revenu est passée de 2/3 en 1989 à 3/4 en 1990. La déduction à vie pour gains en capital est de 100 000 $. Une déduction supplémentaire pour gains en capital de 400 000 $ est disponible sur les gains en capital réalisés lors de l'aliénation d'actions de certaines petites entreprises et de biens agricoles. Toutefois, il y a beaucoup de restrictions et les conseils d'un expert sont nécessaires avant d'amorcer ce genre d'opération.

LA PHASE II de la réforme fiscale remplacera la Taxe fédérale de vente actuelle par une nouvelle taxe sur les produits et services (T.P.S.). La date proposée pour l'introduction de ce changement est le 1er janvier 1991 (voir note préalable 7). Les propositions visent à remplacer la Taxe fédérale de vente actuelle de 13 1/2 % sur certains biens fabriqués par une taxe de 7 % sur une gamme plus grande de produits et services. La nourriture et les loyers seront généralement exemptés. Le crédit d'impôt remboursable pour taxe fédérale sur les ventes offert actuellement aux personnes à faible revenu qui produisent une déclaration de revenus sera sensiblement augmenté.

DISTINCTION ENTRE LE REVENU TIRÉ D'UN EMPLOI ET LE REVENU TIRÉ D'UNE ENTREPRISE

La loi de l'impôt sur le revenu ne renferme pas de définition statutaire du «revenu», mais l'Article 3 «28» indique les règles essentielles servant à calculer le revenu du contribuable au cours d'une année d'imposition. La loi distingue entre les diverses sources de revenu. Pour la plupart des professeurs d'université, la distinction la plus importante s'applique au revenu d'une charge ou d'un emploi par rapport à celui d'une entreprise ou d'une profession.

Le revenu d'un emploi comprend le salaire et toute autre rémunération reçue par le professeur en échange de ses services, selon son contrat de travail (Articles 5 et 6 «32-33, 36-46»). L'Article 8 «59-79» indique les charges déductibles du revenu d'un emploi. Les déductions permises du revenu d'un emploi sont expressément limitées à celles indiquées dans cet Article (*alinéa* 8 (2) «59»).

Le revenu d'une entreprise (Article 9 «80-82») comprend toute rémunération reçue par un professeur pour services professionnels rendus en vertu d'un «contrat d'entreprise».

Le professeur peut avoir avantage à connaître la distinction entre ces deux sources de revenu (détaillées ci-après), car elles présentent des différences importantes quant aux déductions admissibles. Dans le cas du revenu d'un emploi, seules des déductions statutaires très limitées sont permises; par contre, le bénéficiaire d'un revenu d'entreprise peut généralement déduire toutes les charges raisonnables défrayées pour gagner ce revenu, sauf les charges de nature capitale. Le coût en capital d'un bien est ordinairement déductible du revenu d'une entreprise sous la forme d'allocation du coût en capital (amortissement), selon les dispositions de la Loi.

Les changements apportés par rapport au Guide de 1989 sont indiqués en italiques.

REVENU TIRÉ D'UN EMPLOI

Le salaire reçu par le professeur en compensation pour ses fonctions professorales et administratives est normalement considéré comme un revenu tiré d'un emploi. *À ceci doivent s'ajouter les avantages sociaux qui représentent une rémunération supplémentaire tirée d'un emploi.* En général, ces avantages ne sont pas des rémunérations en argent.

Le Bulletin d'interprétation IT-470 R énumère les avantages sociaux les plus fréquents en distinguant les avantages imposables et non imposables provenant d'un emploi.

Avantages sociaux compris dans le revenu

Voici des exemples d'avantages sociaux qui doivent être ajoutés au revenu d'un emploi:

a) les primes versées par une université à l'employé ou pour son compte à des régimes provinciaux d'assurance-hospitalisation ou d'assurance-maladie, sauf la partie obligatoire que l'employeur doit verser en vertu des régimes;

b) les allocations pour frais personnels ou de subsistance reçues de l'employeur;

c) la valeur de l'avantage provenant de l'utilisation personnelle par l'employé d'une automobile appartenant à l'employeur ou louée par lui. Les frais pour droit d'usage d'une automobile sont de 2 % par mois du coût d'origine dans le cas des automobiles appartenant à l'employeur et de 2/3 du coût de location annuel quant aux automobiles louées par ce dernier. Une certaine réduction peut être autorisée lorsque l'utilisation personnelle est inférieure à 12 000 kilomètres par année et l'utilisation pour les affaires est supérieure à 90 %. La portion personnelle des frais d'utilisation est un avantage calculé en sus d'après le nombre de kilomètres d'utilisation personnelle sur le total des frais d'utilisation réels *défrayés* par votre employeur pour l'auto.

d) les indemnités reçues pour perte de salaire à même un régime d'assurance-maladie ou invalidité auquel l'université contribue. *L'avantage provenant d'un régime de ce genre ne sera pas ajouté au revenu lorsque l'employeur n'a pas versé de cotisations au régime.* (Consulter le Bulletin IT-428 pour de plus amples détails);

e) la partie d'une prime payée par l'université pour une assurance collective temporaire sur la vie dépassant 25 000 $;

f) l'intérêt réputé être sur des prêts sans intérêt ou à faible taux d'intérêt consentis par l'employeur à un employé dans certaines circonstances après 1978. Depuis le 23 mai 1985, lorsque l'employé déménage dans une nouvelle résidence qui le rapproche d'au moins 40 kilomètres de son nouveau lieu de travail, l'avantage est réduit. L'employé qui obtient ce genre de prêt peut bénéficier, pour une période *maximum* de 5 ans, d'une déduction dans le calcul de son revenu imposable. La déduction correspond à l'avantage que l'employé aurait reçu s'il avait bénéficié d'un prêt de 25 000 $ sans intérêt.

g) la remise de frais de scolarité assurée par une maison d'enseignement à ses employés (sauf lorsque l'employé a suivi le cours au profit de son employeur), ou leur conjoint et leurs enfants.

h) les indemnités de cessation d'emploi et les sommes reçues en dommages-intérêts pour renvoi injustifié sont pleinement imposables l'année où elles sont reçues. Cependant, une partie peut être versée à titre de paiement forfaitaire à un REÉR ou à un régime de pension agréé (RPA) comme il suit:

(i) 2000 $ pour chaque année d'emploi du contribuable par son employeur ou un groupe apparenté; plus

(ii) 1 500 $ pour chaque année d'emploi antérieure à 1989 pour laquelle la cotisation de l'employeur à son régime de pension agréé (RPA) n'était pas acquise lors de la retraite.

Ces virements doivent être faits l'année de réception de la somme ou dans les 60 jours après la fin de l'année.

Avantage sociaux exclus du revenu

Voici des exemples d'avantages sociaux non imposables:

a) le transport, lorsque l'employeur juge avantageux de fournir des véhicules pour transporter ses employés à partir de certains points de rassemblement jusqu'au lieu d'emploi où, pour des raisons de sécurité ou autres, il est interdit ou peu pratique de se rendre au moyen de véhicules publics ou particuliers;

b) le coût de la prestation pour un employeur d'installations récréatives au bénéfice des employés, à titre gratuit ou moyennant un prix nominal *lorsque ces services sont offerts à l'ensemble des employés;*

c) les cotisations de l'employeur à un régime privé de soins de santé, y compris les soins dentaires, établi au bénéfice des employés, ainsi que la valeur des prestations reçues du régime;

d) les frais de déménagement payés ou remboursés à l'employé dans certaines circonstances réglementaires;

e) la valeur du stationnement gratuit assuré aux employés;

f) le remboursement des frais d'assistance à un congrès lorsque l'employeur demande à l'employé d'y assister dans le cadre de son emploi;

g) les cotisations de l'employeur à un régime d'assurance-salaire pour le compte des employés. Les indemnités reçues d'un tel régime ne sont pas imposables lorsque l'employé a été seul à contribuer au régime.

h) les laissez-passer de transport, sauf ceux des lignes aériennes lorsque la place a été confirmée.

i) Certains services de conseils aux employés *dans les domaines de la santé, de la cessation d'emploi ou de la retraite.*

Déductions du revenu tiré d'un emploi

L'Article 8 «59-79» énumère les charges déductibles du revenu. Le Paragraphe 8 (2) «59» stipule qu'aucune autre déduction n'est permise à l'exception de celles autorisées par l'Article 8. Avec la réforme fiscale, les déductions pour l'A.-C. et le R.P.C. «R.R.Q.» ont été remplacées par des crédits de 25-28 % (fédéral et provincial compris) des sommes versées. Ces crédits font partie de l'Article 118 de la Loi sur l'impôt. Au Québec, l'A.-C. et le R.P.C. «R.P.Q.» demeurent déductibles directe-

CAUT GUIDE DE L'IMPÔT SUR LE REVENU 1990

NOTES PRÉALABLES

• Tous les renvois se rapportent à la Loi de l'impôt sur le revenu, sauf indication contraire.

• Mention est faite des Bulletins d'interprétation (qui n'ont pas force de loi pour le gouvernement, mais qui seront probablement suivis par ce dernier) publiés par Revenu Canada, (Impôt), selon le numéro de publication du ministère, soit, par exemple, «IT-221R» et mention est faite également des Bulletins d'interprétation du Québec selon le numéro de publication du ministère soit, par exemple, «IMP. 80-1»

• Vu que la Loi de l'impôt sur le revenu est un document juridique les résultats des causes entendues par les divers tribunaux au Canada apportent une interprétation de dernière instance. Pour ce motif, nous avons ajouté les causes que nous croyons pertinentes par rapport aux situations qu'affrontent nos lecteurs.

• La province de Québec prélève son propre impôt sur le revenu des particuliers. Les chiffres entre guillemets « » renvoient aux articles correspondants de La Loi sur les impôts du Québec. Pour des raisons d'ordre constitutionnel, le Québec ne prélève aucun impôt sur le revenu locatif ou autre des non-résidents; il n'existe donc pas d'articles correspondant dans la Loi sur les impôts du Québec.

• Il n'existe pas de traité qui lie le Québec à un pays étranger. Cependant, l'Article 488 de la loi sur les impôts du Québec et le Reglement d'application 488R1 donnent effet au Québec aux principes inscrits dans les traités signés par le Canada. Par conséquent, le revenu des non-résidents exempté en vertu d'un traité canadien n'est pas soumis à l'impôt sur le revenu du Québec.

• La loi qui vise à mettre en oeuvre un nouveau système d'aide fiscale à l'épargne-retraite a été votée le 27 juin 1990. De plus amples commentaires apparaissent à la section sur les REER et les Régimes de pension agréés ci-apres.

• *COMMENTAIRES SUR LA TPS*

Le 10 avril 1990, le Projet de loi C-52 — visant la TPS — a passé l'étape de la troisième lecture à la Chambre des Communes. Au moment de rédiger cette note (novembre '90) la législation fait l'objet de discussions ardues au Sénat. Si le gouvernement a gain de cause, la TPS aura reçu la Sanction royale au moment de la publication du présent Guide. La TPS doit remplacer l'actuelle taxe fédérale de vente le 1er janvier 1991.

En termes très généraux, la TPS sera une taxe de 7 % sur la plupart des biens et services de consommation (certains services d'enseignement seront exonérés de la taxe — Partie III de l'Annexe V de la législation.)

La taxe sera assumée par le consommateur en dernière instance bien qu'elle sera répartie en plusieurs étapes. Généralement, toute organisation offrant un bien ou service imputera la TPS sur les biens et services qu'elle vend et elle réclamera un crédit de taxe pour intrants. Celles-ci remettront au gouvernement uniquement la différence nette.

Une entreprise produisant des ventes imposables inférieures à 30 000 $ aura le choix de s'inscrire ou non. L'avantage principal de l'enregistrement sera la possibilité de réclamer un crédit ou un remboursement pour la TPS sur les biens et services utilisés dans l'entreprise. Bien que le commerçant, lorsqu'il est inscrit, devra également charger la TPS sur ses ventes, cela ne devrait pas comporter d'inconvénient lorsque les ventes seront effectuées à une autre entité inscrite qui aura le droit de recevoir un crédit pour la taxe imputée.

Le principal désavantage de l'enregistrement apparaîtra à l'égard des registres à tenir et des déclarations à faire parvenir à intervalles réguliers, au gouvernement, ce qui peut s'avérer onéreux en main-d'oeuvre et en honoraires professionnels.

Le Québec a décidé d'harmoniser sa taxe de vente provinciale avec la TPS fédérale. En 1992, le Québec aura lui aussi une taxe sur l'ensemble des produits et services qui feront l'objet de la TPS au Fédéral. Cette taxe de 7 % s'ajoutera à la TPS fédérale de 7 %, soit un taux combiné de 14,49 %. De plus, en vertu d'une entente avec Ottawa, Québec sera l'administrateur de la TPS sur son territoire. En 1991, en vertu de mesures transitoires, les services ne seront pas assujettis à la taxe de vente du Québec. Par contre, certains biens qui auparavant étaient exemptés tels les vêtements et certains meubles seront taxés. Le taux de la taxe qui était de 9 % et de 10 % sur les repas sera réduit à 8 % en 1991.

Professionnels de la santé

La plupart des services médicaux offerts par les professionnels de la santé seront exonérés. Ceux qui donnent ces services ne factureront pas leurs patients mais ils ne pourront pas réclamer le remboursement de la TPS versée à l'égard des intrants. Les professionnels dont les conjoints possèdent une entité constituée en société devraient réviser leurs activités vu que les salaires qu'ils défraient

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